EXHIBIT A

UNITED STATES DISTRICT COURT
DISTRICT OF MAINE

PACKGEN, Plaintiff v. BERRY PLASTICS CORPORATION, et al. Defendants	)	Civil Action No. 2:12-cv-00080-JAW

PLAINTIFF'S EXPERT WITNESS DESIGNATIONS

1. **James D. Rancourt, Ph.D., Polymer Solutions, Inc., 2903-C Commerce Street, Blacksburg, VA 24060.**

The subject matter of James Rancourt's expert testimony will be his analysis and testing of materials sold by the defendants in this action to Packgen for incorporation into Packgen's catalyst containers. He also analyzed and tested a sample of materials used in March 2007 to manufacture Packgen's containers. Mr. Rancourt's opinions, the basis and reasons for these opinions, the facts and data considered by him, and exhibits, qualifications, publications, list of cases, and compensation, are set forth in his report dated May 17, 2012. This report was produced to counsel for defendants.

2. **Mark Filler, CPA/ABV, CVA, AM, CBA; Filler & Associates, P.A., 70 Center Street, Portland, ME 04101.**

A. Subject Matter of Testimony

Mark Filler will provide expert testimony concerning lost profits suffered by Packgen as a

result of the actions of the defendants.

B. Opinions (Including Basis and Reasons)

Mark Filler is expected to testify to the following and to the information and data shown in Exhibits 1 to 21:

Packgen suffered lost profits as a result of the actions of the defendants. These damages relate to lost sales of Cougar catalyst containers designed, manufactured, and sold by Packgen. The lost sales fall into two categories. First, Packgen lost all sales to CRI/Criterion and related companies. These entities were the largest purchasers of Cougars. Second, Packgen lost sales it expected to make to 37 petroleum refineries located in the United States and Canada.

Lost Sales to CRI/Criterion

Two different methodologies were used to calculate net profits for lost sales to the CRI/Criterion companies: the deterministic model and the simulation model.

Deterministic Model

Under the deterministic model, Packgen suffered lost profits totaling $6,141,335 for the period from April 1, 2008 to March 31, 2018. The deterministic model of calculating lost profits assumes that revenues and costs are fixed during the period of the loss.

Exhibit 1 shows and explains the damage calculations under the deterministic model. To summarize, average monthly sales of Cougars to CRI/Criterion total 1,261 units. At an expected sales price of $225 per unit, annual gross revenues from these sales are $3,404,700. As shown on Exhibit 1, the average cost of goods sold (material, freight, and direct labor costs) and applicable overhead are deducted from the gross revenues, resulting in a net profit of $1,437,355 per year. A discount factor of 22.5% was then applied using a half-year convention. This discount factor takes

into consideration both the time value of money and ordinary business risk that Packgen would not have realized the net profits. After applying this factor, Exhibit 1 sets forth the discounted value of the net profits for each year between April 1, 2008 and March 31, 2018. The total discounted value of the net profits for this period is $6,141,335.

This opinion is also supported by the following exhibits. Exhibit 2 shows the monthly sales summary from October 2007 to March 2008 for the CRI/Criterion companies. A breakdown of sales by month to these companies from January 2002 to February 2009 is depicted in Exhibit 3. Exhibit 4 contains detailed information relating to material, freight, and direct labor costs for the Cougars sold to CRI/Criterion. Overhead calculations and related data are shown in Exhibit 5 (overhead calculations for Criterion lost sales), Exhibit 6 (overhead summary sheet), and Exhibit 7 (overhead analysis worksheet). The computation of the weighted average cost of capital is portrayed in Exhibit 8. Exhibit 9 shows the determination of the equity discount rate using the build-up method. Exhibit 10 is a printout from the Pratt's Stats Transactions Database of business sales of companies with the same SIC code number as Packgen.

Simulation Model

Under the simulation model, Packgen incurred net profits of $6,604,669 on lost sales to CRI//Criterion from April 1, 2008 to March 31, 2018. The simulations were performed on XLSim, a computer software program used for probability management applications. When faced with unknowns, such as future sales or other special business risks, damage experts employ XLSim to simulate a wide range of probable outcomes through repeated random sampling. XLSim utilizes a computerized mathematical technique that accounts for risk by sampling probability distributions to produce thousands of possible outcomes. The software program does this by substituting a range of

values – a probability distribution – for any factor that is unknown. XLSim calculates the results over and over, each time using a different set of values from the probability functions. These simulations show a broad range of possible outcomes ranging from one extreme to the other. The program then analyzes these results to determine the probabilities of different outcomes occurring. This simulation model is an accepted methodology for determining future lost profits in circumstances such as those presented by this case.

Exhibit 11 summarizes and explains the lost profits for lost sales to CRI/Criterion using the simulation model. The model simulated net profits. This simulation was based on a normal distribution of the number of units sold, a triangular distribution of the sales price per unit, uniform distributions of material, freight, and direct labor costs, and a normal distribution of applicable overhead costs, all as shown on Exhibit 11. The simulated net profits of $1,545,796 for each year from April 1, 2008 to March 31, 2018 are depicted on Exhibit 11. A discount factor of 22.5% was then applied using a half-year convention. This discount factor takes into consideration both the time value of money and ordinary business risk that Packgen would not have realized the net profits. After applying this factor, Exhibit 11 sets forth the discounted value of the net profits for each year between April 1, 2008 and March 31, 2018. The total discounted value of the net profits for this period is $6,604,669.

This opinion is also supported by the following exhibits. Exhibit 12 details the simulation statistics for the net profits. Exhibit 2 shows the monthly sales summary from October 2007 to March 2008 for the CRI/Criterion companies. A breakdown of sales by month to these companies from January 2002 to February 2009 is depicted in Exhibit 3. Exhibit 4 contains detailed information relating to material, freight, and direct labor costs for the Cougars sold to

CRI/Criterion. Overhead calculations and related data are shown in Exhibit 5 (overhead calculations for Criterion lost sales), Exhibit 6 (overhead summary sheet), and Exhibit 7 (overhead analysis worksheet). The computation of the weighted average cost of capital is portrayed in Exhibit 8. Exhibit 9 shows the determination of the equity discount rate using the build-up method. Exhibit 10 is a printout from the Pratt's Stats Transactions Database of business sales of companies with the same SIC code number as Packgen.

Lost Sales to Refineries

Using the simulation model, net profits on lost sales to the 37 refineries listed in Exhibit 17 total $1,909,073 for the period from April 1, 2008 to March 31, 2018. Exhibit 13 summarizes and explains the calculations establishing these lost profits.

Three aspects of these lost profits were simulated using the XLSim software program: number of units sold, sales revenues, and net profits. Units sold and sales revenues are for informational purposes only. Simulated net profits form the basis for the damages suffered by Packgen. The simulations are based on the assumption that during the year beginning on April 1, 2008 and for each year thereafter, Packgen had a one in ten chance of selling Cougars to each of the 37 refineries. The simulations also assume that once sales to a particular refinery begin, Packgen will continue to sell Cougars to this refinery through March 31, 2018. The simulation model takes into account triangular distributions of the number of units sold, the selling price, and material, freight, and direct labor costs, a normal distribution of applicable overhead costs, actual mitigating sales to these refineries from April 1, 2008 to March 31, 2012, and expected mitigating sales to the refineries between April 1, 2012 and March 31, 2018, all as shown on Exhibit 13.

Exhibit 13 summarizes the results of the simulations for each year beginning April 1, 2008

and ending March 31, 2018. As portrayed on Exhibits 13 and 14, simulated unit sales range from 2,034 in the first year to 13,244 in the tenth year. Simulated sales revenues range from $769,422 in the first year to $4,789,257 in the tenth year. *See* Exhibits 13 and 15. Simulated net profits range from ($191,421) in the first year to $31,639 in the tenth year. *See* Exhibits 13 and 16. A discount factor of 22.5% was applied to the net profits using a half-year convention. This discount factor takes into consideration both the time value of money and ordinary business risk that Packgen would not have realized the net profits. After applying this factor, Exhibit 13 sets forth the discounted value of the net profits for each year between April 1, 2008 and March 31, 2018. The total discounted value of the net profits for this period is $1,909,073.

This opinion is also supported by the following exhibits. Exhibit 17 lists the 37 refineries in question, including their location, volume of spent catalyst in cubic feet (every 30 months and recalculated for 12 months), number of units of Cougars required to hold this volume, and prices quoted to these refineries per unit. Exhibit 18 shows the 37 refineries with triangular distributions for the number of units sold and price per unit. A list of actual sales to these refineries from April 1, 2008 to March 31, 2012 is shown on Exhibit 19. Exhibit 20 is a standard cost sheet for the goods sold. Overhead calculations and related data are shown in Exhibit 21 (overhead calculations for other refineries' lost sales), Exhibit 6 (overhead summary sheet), and Exhibit 7 (overhead analysis worksheet). The computation of the weighted average cost of capital is portrayed in Exhibit 8. Exhibit 9 shows the determination of the equity discount rate using the build-up method. Exhibit 10 is a printout from the Pratt's Stats Transactions Database of business sales of companies with the same SIC code number as Packgen.

Lost Profits on Cancelled Orders

After the failure of the Cougar containers made with the materials supplied by the defendants, three CRI/Criterion related companies canceled pending purchase orders for Cougars. These orders totaled $267,990.12 and are as follows:

Catalyst Recovery of LA, LLC: $70,660.80 (360 units)
Criterion Catalysts & Technologies Canada, Inc.: $142,567.20 (720 units)
Catalyst Recovery Europe, S.A.: $54,762.12 (279 units)

The lost profits suffered by Packgen as a result of these purchase order cancellations is $130,629.93. These lost profits were calculated by deducting the average costs of material ($64.64 per unit), freight ($2.35 per unit), and direct labor ($12.03 per unit) and overhead costs ($29,972.02) from the gross amount of these purchase orders. These costs are shown in Exhibit 1 and supported by Exhibits 4-7.

C. Facts or Data Considered

Mark Filler is relying on his education, training, and experience as a certified public accountant, valuation analyst, business appraiser, and damages expert. The data and information he considered also includes financial records and tax returns of Packgen (documents P707-P1447 & P256-P258A), Pratt's Stats Transactions Database of business sales of companies with the same SIC Code as Packgen, information developed during site visits to Packgen's place of business concerning the company's finances and manufacturing facilities, and interviews with John Lapoint, Packgen's president, and Melissa May, Packgen's bookkeeper.

D. Exhibits

In addition to Exhibits 1 to 21, Packgen reserves the right to use graphs or other visual depictions of the information provided in Mr. Filler's expert designation.

E. Qualifications, Publications, and List of Cases

Mark Filler's curriculum vitae is attached as Exhibit 22. This exhibit includes Mr. Filler's qualifications, a list of his publications during the previous 10 years, and a list of cases in which he has testified as an expert witness.

F. Compensation

Mr. Filler will be compensated for his services at the rate of $275 per hour.

3. David Berman, 2800 Grasty Woods Lane, Pikesville, MD 21208.

A. Subject Matter of Testimony

David Berman will provide expert testimony regarding the petroleum refinery process, hydrodesulfurization of petroleum feedstocks, the nature, role, and amounts of fresh and spent catalyst for hydrodesulfurization and other hydroprocesses at refineries in the United States and Canada, the nature of the catalyst industry, the handling, storage, and transportation of catalyst and the containers used for these purposes, the advantages of Packgen's Cougar containers compared to flow bin containers, and the volume of spent catalyst at certain refineries in the United States and Canada.

B. Opinions (Including Basis and Reasons)

David Berman is expected to testify to the following:

The Petroleum Refining Process

A petroleum refinery is an industrial plant where petroleum feedstocks are processed and refined into petroleum products such as gasoline, aviation fuel, diesel gasoline, fuel oil, and kerosene. To meet the demand for these products, modern refineries must find ways to produce high quality products from increasingly heavy and contaminated feedstocks. These refineries

employ hydroprocessing techniques for removing sulfur and other impurities from petroleum feedstocks. Hydroprocessing enables refineries to produce high quality products not only from heavy feedstocks but also from feedstocks and hydrocarbons that were formerly of lesser value. Hydroprocessing is comprised largely of catalytic processes completed under elevated pressures and temperatures.

Hydrodesulfurization

Hydrodesulfurization ("HDS"), also known as hydrotreating, is a catalytic chemical process widely used by petroleum refineries to remove sulfur from petroleum feedstocks and refined petroleum products. Refiners need to remove sulfur to reduce sulfur dioxide emissions when petroleum products are used for transportation, industrial production, the generation of electricity, and other purposes that involve combustion. Chemicals known as catalyst are employed by refineries in the HDS process. Catalyst plays a critical role in HDS by increasing the rate of the chemical reactions in the reactor.

Catalyst used for HDS is typically manufactured by first creating small extrudates largely comprised of alumina and proprietary chemicals. The primary active components of the catalyst are affixed by adding molybdenum, nickel, and cobalt to the extrudate. The extrudate is then dried to form the finished catalyst. This newly manufactured HDS catalyst is called fresh catalyst. Some fresh catalyst is delivered to refineries with sulfur already added, either in a fully active state or with sulfur compounds entrained. These catalysts require more security to transport to the refinery because they are unstable and can self-heat. Self-heating can lead to spontaneous combustion, creating fires that can be extremely difficult to control or extinguish. Accordingly, containers for fresh catalyst with added sulfur must not allow the introduction of

oxygen.

Although catalyst is not consumed by the HDS process, it eventually needs to be removed from the reactor because it becomes deactivated. This deactivated catalyst is known as spent catalyst, and after removal it is usually bought by companies that recycle the catalyst into beneficial uses. Spent catalyst is almost always self-heating, and it contains carbon and sulfur which could ignite to create extremely dangerous conditions. In addition, spent catalyst from Resid HDS units typically is heavily contaminated with hazardous waste removed from the feedstocks. As a result, spent catalyst requires airtight, secure containers for storage and transportation.

There are two types of HDS units at refineries. A Resid HDS unit is a highly specialized reactor that processes heavy petroleum feedstocks as well as feedstocks contaminated with large amounts of sulfur, nitrogen, iron, aromatics, and other pollutants. Because the supply of light, sweet crude oil is declining, these difficult feedstocks are becoming more common. In order to treat such feedstocks, a Resid HDS unit has to continuously feed catalyst into and out of the unit due to the fact that the catalyst used in the reactor becomes ineffective much quicker. There are only 12 Resid HDS units in the United States and Canada, but they use approximately 200 million pounds of fresh catalyst per year. Catalyst in these units increases in weight by 50% on average while in use, which means that about 300 million pounds of spent catalyst is annually removed from Resid HDS units.

Non-Resid HDS units are much more common, numbering nearly 3,000 in the United States and Canada. The catalyst in these units is replaced on average every 30 months. Non-Resid HDS units require about 325 million pounds of fresh catalyst on a yearly basis, and

materials added for grading and support increase the weight by 10-15%. This mixture then increases by an average of 20% in weight during the refining process, thereby bringing the amount of spent catalyst removed from Non-Resid HDS units to approximately 440 million pounds a year.

In sum, the average amount of fresh HDS catalyst supplied to refineries in the United States and Canada totals approximately 525 million pounds per year. Spent catalyst removed from HDS service annually averages 740 million pounds. Other hydroprocessing techniques used by refineries, such as hydrocracking, reforming, and isomerization, also use catalyst and add, on an annual basis, 15% by weight to the amount of spent catalyst per year, resulting in total spent catalyst of about 850 million pounds. Accordingly, at an average volume of one cubic foot for every 50 pounds, this means that approximately 17 million cubic feet of spent catalyst is removed annually from refineries in the United States and Canada. These totals apply to the preceding four years. The above amounts are projected to increase by 3-5% per year during the next six years.

Catalyst for the HDS process is manufactured by several companies, one of the largest of which is Criterion, a member of the CRI/Criterion group of companies owned by Shell. The other major players in this field are Albemarle, ART, Haldor-Topsoe, and Axens. Although the catalyst industry is substantial in terms of revenue and volume, only a few people staff the key positions in the industry. As a result, word of new developments, problems, and other issues relating to catalyst and its storage and transportation spreads quickly throughout the catalyst industry. Key members of the catalyst industry also interact frequently with employees of petroleum refineries and discuss issues relating to the storage and transportation of catalyst with

refinery personnel. In similar fashion, there are relatively few key decision-makers within the refining industry; many routinely interface with one another within multi-refinery conglomerates and at petroleum refining conventions. As a result, significant inventions and modifications, technical and operational successes and failures, and new developments are efficiently conveyed throughout the catalyst and refining industries' sparsely populated, well-connected grapevine. This is especially true with respect to safety issues and potentially dangerous conditions or situations, including those involving the storage and transportation of catalyst.

Storage and Transportation of Catalyst

Three types of containers are generally used for the storage and transportation of spent catalyst and self-heating fresh catalyst: steel drums, flow bins, and composite intermediate-bulk-containers ("IBCs"). (Other containers such as rolloffs and vacuum boxes comprise an insignificant portion of the container market). Historically, steel drums were the solution for these uses, but their use has decreased significantly. Although steel drums are viewed as secure, they have an extremely low capacity of only 7 cubic feet each. This capacity limits the usefulness of drums and creates extra expense because they require far more time and labor to move about a refinery as loading and removal of catalyst takes place. Accordingly, steel drums currently are not an economical solution for catalyst storage and transportation other than for small loads of catalyst.

For the past several decades, containers known as flow bins have been used to store and transport spent catalyst and self-heating fresh catalyst. Flow bins used for this catalyst are large, box-like steel containers with top and bottom gates for loading and unloading. Since their introduction, flow bins have dominated the market because of their many advantages over steel

drums. The largest supplier of flow bins by far is CHEP, which dominates the catalyst container market. CHEP is an aggressive competitor, and it has a tremendous market presence in the catalyst, refinery, and metals reclamation industries.

Flow bins are leased to refineries and companies that handle catalyst. Rates vary by customer but typically range from $2.50 to $6.00 per day, plus clean-out charges assessed to the lessee. Because flow bins are made of steel, they offer the perception of security, and no assembly is necessary. But flow bins are heavy, with a tare weight of approximately 950 pounds each. They are also bulky, thereby taking up a significant amount of space whether empty or full.

During the last decade, Packgen introduced to the catalyst market composite IBCs for the storage and transportation of spent catalyst and self-heating fresh catalyst. Packgen is the only supplier of these containers for this use, and it has excellent market presence and expertise. Composite IBCs are made of materials such as polypropylene and are typically shipped as flat, easy-to-assemble "pop-up" packaging. They are purchased, not rented, and therefore these containers do not have to be returned to the manufacturer after use, unlike flow bins.

The Advantages of Packgen's IBCs v. Flow Bins

Packgen manufactures a composite IBC known as the Cougar for the storage and transportation of catalyst. Cougars have significant economic advantages over flow bins when distance, time, and/or longer-term storage are important considerations for the end user. The greater the distance that catalyst containers need to be moved and the longer the amount of time that they are required to be available, the bigger the cost savings of Cougars over flow bins. In addition, the collapsible nature of Cougars greatly reduces in-bound freight and inventory storage costs compared to the delivery and storage costs of bulky flow bins. There is significant

opportunity in the catalyst container market for composite IBCs such as the Cougar. The growth potential is substantial given that in the United States and Canada, approximately 17 million cubic feet per year of spent catalyst alone needs to transported and stored in secure containers.

Distance

Distance is often a critical factor for sellers of self-heating fresh catalyst and for refineries, recyclers, and others handling spent catalyst. The more remote a refinery is, the more cost savings there are from the use of Cougars instead of flow bins. For example, many refineries are distant from catalyst manufacturers and catalyst presulfiding companies. All of the presulfiding companies in the United States are located in the Gulf Coast region, and the only such company in Canada is in Medicine Hat, Alberta. As a result, West Coast, East Coast, and Midwestern refineries as well as many Canadian refineries are located far from these companies. These refineries are also remote from metals reclamation facilities for spent catalyst, which are primarily in the Gulf Coast region, South Korea, China, and Japan.

The advantages of Cougars when distance is a factor stem from their low weight and collapsibility plus the fact that Cougars do not need to be returned after use. The tare weight of a Cougar S60 is about 125 pounds, and a truck can transport 300 empty Cougars to a refinery or other end user and still be safely under the 44,000 pound highway weight limit. The loaded weight of a Cougar S60 is 2,700-3,000 pounds depending on the density of the catalyst, which means that a truck can carry 14-15 loaded Cougars. As a result, the container weight of the Cougars is only 1,750-1,875 pounds per truckload. On the other hand, a flow bin weighs 950 pounds when empty. This weight restricts a truck to only 8-9 loaded flow bins because each container weighs 4,450-4,800 pounds when loaded with catalyst.

This means that a truck containing loaded flow bins is carrying 7,600-8,550 pounds of container weight, about 4.5 times the container weight of a truck filled with loaded Cougars. Accordingly, a truck carrying 14-15 Cougars averaging 2,850 pounds per container can transport at least 5,075 pounds and as many as 11,475 pounds more catalyst than a truckload of 8-9 loaded flow bins averaging 4,625 pounds each. (A truck with 14-15 Cougars holds 38,150-40,875 pounds of catalyst, after deducting tare container weight, and a truck carrying 8-9 flow bins holds 29,400-33,075 pounds of catalyst, after deducting tare container weight). The cost advantage of Cougars is even greater when one considers that trucks carrying flow bins are partially empty because filling the entire space with loaded containers would exceed the allowable weight limit.

Cougars also have substantial economic advantages over flow bins for shipping empty catalyst containers. As noted earlier, a truck can transport 300 empty Cougar containers and still be under the weight limit. This large number of Cougars can fit on a truck because they are collapsible and therefore can be folded and stacked when empty. Flow bins, on the other hand, are metal, box-like containers that do not collapse or fold up when they are not filled with catalyst. The standard dimensions of a flow bin are 52" long, 44" wide, and 83" high. As a result, only 20-22 empty flow bins can fit in a truck. Moreover, empty Cougars need only be shipped one way because they are purchased by the user and can be discarded or recycled after use. Flow bins, however, are leased, and after use they need to be returned to the company from which they were rented and cleaned via triple-rinse – all at the users' expense.

Time

Time favors Cougars over flow bins in two ways. First, catalyst containers often need to be stored, transported, or used for long periods of time. Containers holding fresh catalyst and

empty containers for the soon to be removed spent catalyst must be on-site at a refinery ordinarily 2-3 weeks in advance of a catalyst changeover because of uncertainty as to the exact date when the refiner will be removing spent catalyst from a reactor and adding fresh catalyst. After they are loaded with spent catalyst, containers are stored at the refinery for up to 90 days before they are purchased or disposed of. These containers remain loaded during the often long transit to the metals reclamation facility, and then they may sit at the reclamation facility for an extended period. Because flow bins rent for $2.50 to $6.00 per day, rental costs can be substantial. Cougars, on the other hand, are purchased, and therefore the cost of these containers does not increase if they sit idle either empty or loaded for extended periods of time.

Second, because of their bulk and weight, flow bins require more time for delivery handling and moving on-site.

Storage

Unlike collapsible Cougars, flow bins are the same size whether empty or full. As a result, empty flow bins require about 7-7.5 times more square feet per container to store than do empty Cougars. These extra storage costs increase substantially over time.

Refinery Volumes

Exhibit 23 is a list of 37 refineries located in the United States and Canada. David Berman will testify that the volume of spent catalyst removed from these refineries on an annual basis is at least as much as is shown on Exhibit 23, and that these amounts are projected to increase by 3-5% per year during the next six years. The volumes in question are based on David Berman's knowledge and experience, gained from 17 years working in the catalyst and metals reclamation industries, of petroleum refineries, the reactors they use, and the amount of spent

catalyst generated.

C. Facts or Data Considered

David Berman is relying on his education, training, personal knowledge, and experience in the catalyst and metals reclamation industries. The data and information he considered also includes first-hand data collection from refinery clients as part of his regular work in the catalyst industry, including from process and technical engineers who oversee hydroprocessing units, procurement staff who manage spent catalyst transactions, and environmental engineers who are responsible for proper spent catalyst disposition.

D. Exhibits

No exhibits have been identified at this time, but Packgen reserves the right to use graphs or other visual depictions of the information provided in Mr. Berman's expert designation.

E. Qualifications, Publications, and List of Cases

David Berman's curriculum vitae is attached as Exhibit 24. During the previous 10 years Mr. Berman has authored one publication, which is titled "Grading and Topping Materials for Hydrotreating Applications" and published in 2003 Catalysis of Petroleum Technology Quarterly. He has not testified as an expert witness during the last 4 years.

F. Compensation

Mr. Berman will be compensated for his services at the rate of $150 per hour.

4. John H. Lapoint, Jr. and Celest Horton, Packgen, 65 First Flight Drive, Auburn, ME 04210.

John Lapoint and Celest Horton are employees of Packgen. They have not been retained or specially employed to provide expert testimony in this matter, nor do they regularly provide

expert testimony as part of their duties for Packgen. Mr. Lapoint and Ms. Horton will testify as fact witnesses, but some of their testimony might be construed as expert opinion. For that reason, and without conceding that the testimony will constitute expert opinion, Packgen has included them in this expert designation.

Mr. Lapoint is the founder and president of Packgen. He is familiar with all aspects of Packgen's finances, products, sales, and operations. His testimony at trial will include the reasonableness and accuracy of financial data and other information provided to Mark Filler, Packgen's damages expert, including the data contained in the exhibits relating to and supporting Mr. Filler's opinions. In particular, Mr. Lapoint will testify as to sales of Cougars, unit prices, material, freight, and direct labor costs, and overhead costs that occurred in the past and that would have occurred after April 1, 2008. He will also testify concerning the advantages of Cougars over flow bins when distance, time, and storage costs are important factors for the end user.

Celest Horton is a regional sales manager for Packgen. She is a chemical engineer with a degree from the University of Arizona, and Ms. Horton has extensive experience selling products and services to the petroleum industry, including catalyst containers and the acquisition and regeneration of spent catalyst. Her testimony at trial will include the nature of catalyst used by refineries, the handling, storage, and transportation of fresh and spent catalyst, and the advantages of Cougar containers over flow bins. With respect to the latter, Ms. Horton has personal knowledge of the specifications and characteristics of flow bins and Cougars and their use as catalyst containers. It is anticipated that her testimony will be that Cougars have significant advantages over flow bins when distance, time, and storage costs are important

factors. She will testify that these advantages are the result of the low weight and collapsibility of Cougars and the fact that they do not need to be returned after use. Celest Horton will also provide testimony concerning the information on Exhibits 17, 18, and 23, including the reasonableness and accuracy of the numbers shown and that the refineries listed are those refineries to which Packgen expected to make sales of Cougar containers.

May 24, 2012

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Attorney for Plaintiff Packgen

CRITERION DAMAGES Deterministic Model			1	2	3	4	5	6	7	8	9	10
			4/1/2008 3/31/2009	4/1/2009 3/31/2010	4/1/2010 3/31/2011	4/1/2011 3/31/2012	4/1/2012 3/31/2013	4/1/2013 3/31/2014	4/1/2014 3/31/2015	4/1/2015 3/31/2016	4/1/2016 3/31/2017	4/1/2017 3/31/2018
Unit Sales	Average Monthly Sales	1,261	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700	$ 3,404,700
Selling Prices	Expected Price = $225	$ 225.00										
Material Costs	Average (56.63, 72.65)	$ 64.64	978,132	978,132	978,132	978,132	978,132	978,132	978,132	978,132	978,132	978,132
Freight	Average (1.06, 3.63)	$ 2.35	35,485	35,485	35,485	35,485	35,485	35,485	35,485	35,485	35,485	35,485
Direct Labor Costs	Average (8.60, 15.45)	$ 12.03	181,962	181,962	181,962	181,962	181,962	181,962	181,962	181,962	181,962	181,962
Overhead Costs	.11184 * Sales + 32,582 per month		771,766	771,766	771,766	771,766	771,766	771,766	771,766	771,766	771,766	771,766
Net Profit			1,437,355	1,437,355	1,437,355	1,437,355	1,437,355	1,437,355	1,437,355	1,437,355	1,437,355	1,437,355
Present Value Factor - Half-Year Convention			0.9035	0.7376	0.6021	0.4915	0.4012	0.3275	0.2674	0.2183	0.1782	0.145
Annual Net Present Value @ 22.50% Risk-Adjusted WACC Discount Rate			$ 1,298,662	$ 1,060,132	$ 865,414	$ 706,460	$ 576,702	$ 470,777	$ 384,308	$ 313,721	$ 256,099	$ 209,068
Total Net Present Value @ 22.50% Risk-Adjusted WACC Discount Rate		$ 6,141,335										

CRITERION Sales Data

EXHIBIT tabbies 2

October-07

			Sales	Units	Price/Unit
320453	CRI Singapore		109,524.24	558	$196.28
320451	CRI Medicine Hat		71,283.60	360	$198.01
320449	CRI Lafayette		70,660.80	360	$196.28
		Total CRI	251,468.64	1,278	$196.77

November-07

Customer No	Customer Name				
320453	CRI Singapore		54,762.12	279	$196.28
320449	CRI Lafayette		141,321.60	720	$196.28
		Total CRI	196,083.72	999	$196.28

December-07

Customer No	Customer Name				
320453	CRI Singapore		54,762.12	279	$196.28
320451	CRI Medicine Hat		74,451.76	376	$198.01
320452	CRI Luxembourg		54,762.12	279	$196.28
320449	CRI Lafayette		141,321.60	720	$196.28
		Total CRI	325,297.60	1,654	$196.67

January-08

Customer No	Customer Name				
320451	CRI Medicine Hat		71,283.60	360	$198.01
320449	CRI Lafayette		70,660.80	360	$196.28
320453	CRI Singapore		54,762.12	279	$196.28
		Total CRI	196,706.52	999	$196.90

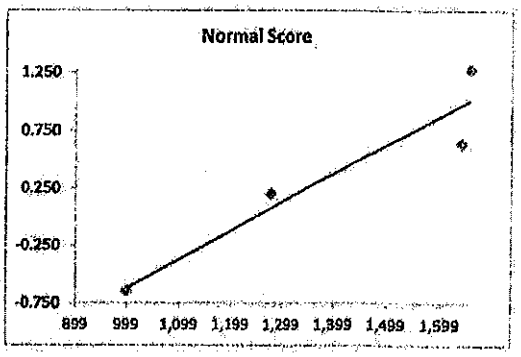
February-08

Customer No	Customer Name				
320451	CRI Medicine Hat		142,567.20	720	$198.01
320449	CRI Lafayette		70,660.80	360	$196.28
320453	CRI Singapore		54,762.12	279	$196.28
320452	CRI Luxembourg		54,762.12	279	$196.28
		Total CRI	322,752.24	1,638	$197.04

March-08

Customer No	Customer Name				
320453	CRI Singapore		54,762.12	279	$196.28
320451	CRI Medicine Hat		142,567.20	720	$198.01
		Total CRI	197,329.32	999	$197.53

6-Month Average	248,273.01	1,261	$196.86
Standard Deviation	62,399.10	317	0.41
Skewness		0.56522	



1,278
999
1,654
999
1,638
999

The data is normally distributed
at a 5% level of significance
Critical value: 0.319
Test statistic: 0.296

Data

SALES by Month

*SC - Southcoast

Total Sales		Cougars	Percent of Sales	Item #	Type	Selling Price	Units	Cost per unit	Total Cost	Gross Profit	Gross Profit Margin
	Jan-02	2,014.56		320994	XELK L/S	251.82	8	60.46	483.68	1,530.88	76%
		1,037.50		320993	XELK	207.50	5	58.68	293.40	744.10	72%
		4,531.25		320993	XELK	181.25	25	58.68	1,467.00	3,064.25	68%
	Feb-02	14286.75		320994	XELK L/S	124.25	115	60.46	6,952.90	7,335.85	51%
		3777.3		320994	XELK L/S	251.82	15	60.46	906.90	2,870.40	76%
		207.50		320993	XELK	207.50	1	58.68	58.68	148.82	72%
	Mar-02	16,057.00		320559	XCOUGAR L/S-SC	143.40	105	71.03	7,458.15	7,598.85	50%
	Apr-02	2,266.39		320994	XELK L/S	251.82	9	60.46	544.14	1,722.24	76%
		5,161.60		320559	XCOUGAR L/S	129.04	40	71.03	2,841.20	2,320.40	45%
	May-02	28,389.24		320559	XCOUGAR L/S-SC	143.38	199	71.03	14,063.94	14,325.30	50%
	Jun-02	6,802.02		320559	XCOUGAR L/S	147.87	46	71.03	3,267.38	3,534.64	52%
	Jul-02								0.00		
	Aug-02								0.00		
	Sep-02								0.00		
	Oct-02	1,478.70		320559	XCOUGAR L/S-SC	147.87	10	71.03	710.30	768.40	52%
	Nov-02								0.00		
	Dec-02	1,137.45		320559	XCOUGAR L/S	227.49	5	71.03	355.15	782.30	69%
		88,149.25					582		39,402.82	48,746.43	
	Jan-03	227.49		320559	XCOUGAR L/S	227.49	1	74.31	74.31	153.18	67%
	Feb-03	2,865.00		320559	XCOUGAR L/S-SC	143.25	20	74.31	1,486.20	1,378.80	48%
	Mar-03	4,267.60		320559	XCOUGAR L/S-SC	143.25	30	74.31	2,229.30	2,068.20	48%
	Apr-03								0.00		
	May-03	245.00		320559	XCOUGAR L/S	245.00	1	74.31	74.31	170.69	70%
	Jun-03	2,678.00		320559	XCOUGAR L/S	133.75	20	74.31	1,486.20	1,188.80	44%
	Jul-03										
		3,150.00		320559	XCOUGAR L/S	210.00	15	74.31	1,114.65	2,035.35	65%
	Aug-03	13,914.78		320559	XCOUGAR L/S	159.94	87	74.31	6,464.97	7,449.81	54%
	Sep-03										
	Oct-03										
	Nov-03	69,936.75		320559	XCOUGAR L/S-SC	119.65	595	74.31	44,214.45	25,722.30	37%
	Dec-03	67,610.60		320559	XCOUGAR L/S-SC	119.65	732	74.31	54,394.92	33,115.68	38%
		164,822.12					1,601.00		111,539.31	73,282.81	
	Jan-04	0.00							0.00		
	Feb-04	0.00							0.00		
	Mar-04	12,384.00		320559	XCOUGAR L/S-CHEV	61.92	200	73.29	14,658.00	-2,274.00	-18%
		25,200.00		320559	XCOUGAR L/S	180.00	140	73.29	10,260.60	14,939.40	59%
	Apr-04	9,000.00		320559	XCOUGAR L/S	180.00	50	73.29	3,664.50	5,335.50	59%
	May-04	12,960.00		320559	XCOUGAR L/S	120.00	108	73.29	7,915.32	5,044.68	39%
	Jun-04								0.00		
	Jul-04	0.00							0.00		
	Aug-04	0.00							0.00		
	Sep-04	0.00							0.00		
	Oct-04	0.00							0.00		
	Nov-04	0.00							0.00		
	Dec-04	4,560.00		320308	COUGAR-S-47	120.00	38	50.31	1,911.78	2,648.22	58%
		5,247.90		320308	COUGAR-S-47-SC	124.95	42	50.31		5,247.90	100%
		69,351.90					578		38,410.20	30,941.70	
225,283.57	Jan-05	2,970.00	1%	320310	COUGAR-S-58	198.00	15	55.87	839.05	2,131.95	72%
178,034.80	Feb-05	0.00	0%						0.00		
314,514.92	Mar-05	0.00	0%						0.00		
239,698.20	Apr-05	10,742.13	4%	320308	COUGAR-S-47	182.07	59	60.22	3,552.98	7,189.15	67%
330,376.45	May-05	0.00	0%						0.00		
261,406.20	Jun-05	1,223.52	0%	320309	COUGAR-OF-40	203.92	6	60.22	361.32	862.20	70%
261,191.27	Jul-05	0.00	0%						0.00		
344,320.14	Aug-05	0.00	0%						0.00		
387,592.46	Sep-05	7,155.00	2%	320309	COUGAR-OF-40	159.00	45	60.22	2,709.90	4,445.10	62%
265,634.26	Oct-05	1,908.00	1%	320309	COUGAR-OF-40	159.00	12	60.22	722.64	1,185.36	62%
273,887.72	Nov-05	176.72	0%		COUGAR-OF-53	176.72	1	65.85	65.85	110.87	63%
		11,542.50	4%	320308	COUGAR-S-47-SC	128.25	90	60.22	5,419.80	6,122.70	53%
224,802.48	Dec-05	0.00	0%						0.00		
3,328,624.47		35,717.87					228.00		13,670.64	22,047.33	

EXHIBIT

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*SC - Southcoast

Total Sales		Cougars	Percent of Sales	Item #	Type	Selling Price	Units	Cost per unit	Total Cost	Gross Profit	Gross Profit Margin
236,693.79	Jan-06	2,091.60	1%	320309	COUGAR-OF-40	232.40	9	60.22	541.98	1,549.62	74%
216,821.38	Feb-06	20,112.11	9%	320308	COUGAR-S-47-SC	128.25	65	60.22	3,914.30	16,197.81	81%
236,078.56	Mar-06	5,130.00	2%	320308	COUGAR-S-47-SC	128.25	40	60.22	2,408.80	2,721.20	53%
252,937.77	Apr-06	1,045.75	0%	320308	COUGAR-S-47	209.15	5	60.22	301.10	744.65	71%
240,044.05	May-06	3,847.50	2%	320308	COUGAR-S-47-SC	128.25	30	60.22	1,806.60	2,040.90	53%
249,850.77	Jun-06	0.00	0%						0.00		
244,612.21	Jul-06	136.55	0%	320308	COUGAR-S-47-SC	136.55	1	60.22	60.22	76.33	56%
		232.40	0%	320308	COUGAR-S-47	232.40	1	60.22	60.22	172.18	74%
304,249.95	Aug-06	5,462.00	2%	320308	COUGAR-S-47-SC	136.55	40	60.22	2,408.80	3,053.20	56%
		23,560.00	8%	320308	COUGAR-S-47	152.00	155	60.22	9,334.10	14,225.90	60%
191,851.81	Sep-06	13,655.00	7%	320308	COUGAR-S-47-SC	136.55	100	60.22	6,022.00	7,633.00	56%
324,148.13	Oct-06	47,792.50	15%	320308	COUGAR-S-47-SC	136.55	350	60.22	21,079.20	26,113.30	55%
230,612.18	Nov-06	72,709.40	32%	320308	COUGAR-S-47-SC	136.55	518	60.22	31,193.96	41,515.44	57%
301,194.90	Dec-06	1,760.00	1%	320308	COUGAR-S-47	220.00	8	60.22	481.76	1,278.24	73%
		28,440.00	9%	320308	COUGAR-S-47	237.00	120	60.22	7,226.40	21,213.60	75%
		5,462.00	2%	320308	COUGAR-S-47	136.55	40	60.22	2,408.80	3,053.20	56%
		8,532.00	3%	320308	COUGAR-S-47	237.00	36	60.22	2,167.92	6,364.08	75%
3,029,095.50		239,968.81					1,528.00		92,018.16	147,882.65	
339,812.64	Jan-07	8,250.00	2%	320308	COUGAR-S-47	165.00	50	61.05	3,052.50	5,197.50	63%
		41,610.00	12%	320308	COUGAR-S-47	219.00	190	61.05	11,599.50	30,010.50	72%
		2,749.00	1%	320308	COUGAR-S-47	274.90	10	61.05	610.50	2,138.50	78%
341,570.75	Feb-07	0.00	0%			0.00	0	0.00	0.00		
333,937.60	Mar-07	4,640.00	1%	320308	COUGAR-S-47	232.00	20	61.05	1,221.00	3,419.00	74%
		24,675.00	7%	320310	COUGAR-S-58	329.00	75	64.58	4,843.50	19,831.50	80%
		39,420.00	12%	320308	COUGAR-S-47	219.00	180	61.05	10,989.00	28,431.00	72%
		2,190.00	1%	320308	COUGAR-S-47	219.00	10	61.05	610.50	1,579.50	72%
723,584.12	Apr-07	615,753.60	85%	320309	COUGAR-OF-40	232.00	2818	64.11	180,633.78	435,219.84	71%
486,178.69	May-07	22,140.00	5%	320309	COUGAR-OF-40	221.40	100	64.11	6,411.00	15,729.00	71%
		34,800.00	7%	320309	COUGAR-OF-40	232.00	150	64.11	9,616.50	25,183.50	72%
310,820.71	Jun-07	5,676.00	2%	320309	COUGAR-OF-40	258.00	22	64.11	1,410.42	4,265.58	75%
		6,579.00	2%	320309	COUGAR-OF-40	219.30	30	64.11	1,923.30	4,655.70	71%
		4,152.00	1%	320310	COUGAR-S-58	346.00	12	64.58	774.96	3,377.04	81%
219,651.64	Jul-07	1,290.00	1%	320309	COUGAR-OF-40	258.00	5	64.11	320.55	969.45	75%
		24,220.00	11%	320310	COUGAR-S-58	346.00	70	64.58	4,520.60	19,699.40	81%
		4,408.00	2%	320309	COUGAR-OF-40	232.00	19	64.11	1,218.09	3,189.91	72%
724,787.62	Aug-07	468,864.00	65%	320309	COUGAR-OF-40	222.00	2112	64.11	135,400.32	333,463.68	71%
		18,060.00	2%	320309	COUGAR-OF-40	258.00	70	64.11	4,487.70	13,572.30	75%
		6,160.00	1%	320308	COUGAR-S-47	280.00	22	61.05	1,343.10	4,816.90	78%
253,141.20	Sep-07	5,676.00	2%	320309	COUGAR-OF-40	258.00	22	64.11	1,410.42	4,265.58	75%
		7,958.00	3%	320310	COUGAR-S-58	346.00	23	64.58	1,485.34	6,472.66	81%
		11,160.00	4%	320310	COUGAR-S-58	310.00	36	64.58	2,324.88	8,835.12	79%
513,638.42	Oct-07	23,478.00	6%	320309	COUGAR-OF-40	258.00	91	64.11	5,834.01	17,643.99	75%
		6,620.00	1%	320311	COUGAR-OF-53	331.00	20	80.65	1,613.00	5,007.00	76%
		5,536.00	1%	320310	COUGAR-S-58	346.00	16	64.58	1,033.28	4,502.72	81%
435,213.71	Nov-07	26,193.60	6%	320311	COUGAR-OF-53	345.90	72	80.65	5,806.80	20,386.80	78%
491,369.71	Dec-07	60,930.00	12%	320309	COUGAR-OF-40	262.90	225	64.11	14,424.75	46,505.25	76%
5,173,504.61		1,483,188.20					6,468.00		414,819.26	1,068,368.92	
761,449.43	Jan-08	1,617.60	0%	320309	COUGAR-OF-40	269.60	6	96.24	577.44	1,040.16	64%
		118,376.00	15%	320309	COUGAR-OF-40	242.45	480	96.24	46,195.20	70,180.80	60%
		68,760.00	9%	320310	COUGAR-S-58	343.80	200	83.97	16,794.00	51,966.00	76%
		94,600.00	12%	320310	COUGAR-S-58	315.00	200	83.97	16,794.00	77,706.00	82%
		55,494.00	7%	320311	COUGAR-OF-53	306.30	180	85.90	15,462.00	40,032.00	72%
		71,525.60	9%	320311	COUGAR-OF-53	308.30	232	85.90	19,928.80	51,596.80	72%
629,000.48	Feb-08	21,343.00	3%	320309	COUGAR-OF-40	304.90	70	96.24	6,736.80	14,606.20	68%
		19,731.20	3%	320311	COUGAR-OF-53	308.30	64	85.90	5,497.60	14,233.60	72%
		20,754.00	3%	320311	COUGAR-OF-53	345.90	60	85.90	5,154.00	15,600.00	75%
		44,838.40	7%	320310	COUGAR-S-58	361.60	124	83.97	10,412.28	34,426.12	77%
491,857.08	Mar-08	7,890.00	2%	320309	COUGAR-OF-40	262.00	30	96.24	2,887.20	4,972.80	63%
		85,730.00	15%	320310	COUGAR-S-58	361.60	200	83.97	16,794.00	48,936.00	74%
		3,618.00	1%	320310	COUGAR-S-58	328.65	10	83.97	839.70	2,778.30	77%
349,408.24	Apr-08	59,622.50	17%	320309	COUGAR-OF-40	236.09	250	96.24	24,060.00	35,462.50	60%
		37,050.75	11%	320309	COUGAR-OF-40	274.45	135	96.24	12,992.40	24,058.35	65%
		4,680.00	1%	320309	COUGAR-OF-40	234.00	20	96.24	1,924.80	2,755.20	59%
		8,676.40	2%	320310	COUGAR-S-58	361.60	24	83.97	2,015.28	6,663.12	77%
282,646.35	May-08	67,072.00	24%	320310	COUGAR-OF-40	262.00	256	96.24	24,637.44	42,434.56	63%
		43,392.00	15%	320310	COUGAR-S-58	361.60	120	83.97	10,076.40	33,315.60	77%
223,736.29	Jun-08	804.00	0%	320310	COUGAR-S-58	402.00	2	83.97	167.94	636.06	79%
250,145.07	Jul-08	0.00	0%						0.00		
276,767.55	Aug-08	63,837.50	23%	320309	COUGAR-OF-40	255.35	250	96.24	24,060.00	39,777.50	62%
		29,310.00	11%	320309	COUGAR-OF-40	293.10	100	96.24	9,624.00	19,686.00	67%
		18,909.00	7%	320310	COUGAR-S-58	343.80	55	83.97	4,618.35	14,290.65	76%
492,704.83	Sep-08	78,605.00	16%	320309	COUGAR-OF-40	255.35	300	96.24	28,872.00	47,733.00	62%
		28,525.00	6%	320311	COUGAR-OF-53	407.50	70	85.90	6,013.00	22,512.00	79%
		106,297.00	22%	320310	COUGAR-S-58	343.80	315	83.97	26,450.55	81,846.45	76%
332,767.16	Oct-08	14,672.00	4%	320309	COUGAR-OF-40	262.00	56	96.24	5,389.44	9,282.56	63%
		12,225.00	4%	320311	COUGAR-OF-53	407.50	30	85.90	2,577.00	9,648.00	79%
		54,892.50	16%	320310	COUGAR-S-58	422.25	130	83.97	10,916.10	43,976.40	80%
232,824.70	Nov-08	118,492.50	51%	320309	COUGAR-OF-40	320.25	370	96.24	35,608.80	82,883.70	70%
262,168.78	Dec-08	29,843.75	11%	320311	COUGAR-OF-53	346.75	88	85.90	7,561.60	22,342.25	75%
		37,675.00	14%	320310	COUGAR-S-58	379.75	100	83.97	8,397.00	29,278.00	78%
4,527,365.94		1,400,729.70					4,624.00		409,775.02	990,954.68	
173,224.33	Jan-09	48,441.00	28%	320309	COUGAR-OF-40	275.25	176	94.48	16,624.96	31,819.04	66%
		8,756.00	4%	320310	COUGAR-S-58	422.25	16	92.54	1,480.64	6,275.36	78%
389,834.79	Feb-09	165,150.00	42%	320309	COUGAR-OF-40	275.25	600	94.48	56,676.00	108,474.00	66%
		15,089.75	3%	320310	COUGAR-S-58	422.25	31	92.54	2,868.74	10,221.01	78%
		28,880.00	7%	320310	COUGAR-S-58	361.00	80	92.54	7,403.20	21,476.80	74%
		60,960.00	16%	320310	COUGAR-S-58	381.00	160	92.54	14,806.40	46,153.60	76%
563,059.12		323,276.75					1,063.00		99,859.94	223,419.81	

(2)

SALES by Month

	CRI	Percent of Sales	Item #	Type	Selling Price	Units	Cost per unit	Total Cost	Gross Profit	Gross Profit Margin
Jan-02		#DIV/0!								
Feb-02		#DIV/0!								
Mar-02		#DIV/0!								
Apr-02		#DIV/0!								
May-02		#DIV/0!								
Jun-02		#DIV/0!								
Jul-02		#DIV/0!								
Aug-02		#DIV/0!								
Sep-02		#DIV/0!								
Oct-02		#DIV/0!								
Nov-02		#DIV/0!								
Dec-02		#DIV/0!								
Jan-03		#DIV/0!								
Feb-03		#DIV/0!								
Mar-03		#DIV/0!								
Apr-03		#DIV/0!								
May-03		#DIV/0!								
Jun-03	18,576.00	#DIV/0!	320122	CRI - Lafayette	77.40	240	66.11	15,866.40	2,709.60	15%
	15,480.00	#DIV/0!	320122	CRI - Canada	77.40	200	66.11	13,222.00	2,258.00	15%
Jul-03	27,090.00	#DIV/0!	320122	CRI - Lafayette	77.40	350	66.11	23,138.50	3,951.50	15%
	38,700.00	#DIV/0!	320122	CRI - Canada	77.40	500	66.11	33,055.00	5,645.00	15%
Aug-03	10,785.00	#DIV/0!	320122	CRI - Lafayette	71.90	150	66.11	9,916.50	868.50	8%
	35,950.00	#DIV/0!	320122	CRI - Canada	71.90	500	66.11	33,055.00	2,895.00	8%
Sep-03	35,950.00	#DIV/0!	320122	CRI - Lafayette	71.90	500	66.11	33,055.00	2,895.00	8%
	14,380.00	#DIV/0!	320122	CRI - Canada	71.90	200	66.11	13,222.00	1,158.00	8%
Oct-03	35,950.00	#DIV/0!	320122	CRI - Lafayette	71.90	500	66.11	33,055.00	2,895.00	8%
	21,570.00	#DIV/0!	320122	CRI - Canada	71.90	300	66.11	19,833.00	1,737.00	8%
	34,512.00	#DIV/0!	320194	CRI - Singapore	71.90	480	56.44	27,091.20	7,420.80	22%
Nov-03		#DIV/0!								
Dec-03		#DIV/0!						0.00		
	288,943.00					3,920.00		254,509.60	34,433.40	
Jan-04		#DIV/0!						0.00		
Feb-04	25,884.00	#DIV/0!	320188	CRI - Canada	71.90	360	$9.74	21,506.40	4,377.60	17%
Mar-04	159.92	#DIV/0!	320219	CRI - Lafayette	39.98	4	66.90	267.60	-107.68	-67%
	159.92	#DIV/0!	320272	CRI - Canada	39.98	4	66.90	267.60	-107.68	-67%
Apr-04	23,008.00	#DIV/0!	320219	CRI - Lafayette	71.90	320	66.90	21,408.00	1,600.00	7%
		#DIV/0!								
May-04		#DIV/0!						0.00		
Jun-04	3,595.00	#DIV/0!	320188	CRI - Canada	71.90	50	59.74	2,987.00	608.00	17%
Jul-04	105,497.60	#DIV/0!	320219	CRI - Lafayette	82.42	1280	66.90	85,632.00	19,866.60	19%
	4,121.00	#DIV/0!	320219	CRI - Singapore	82.42	50	66.90	3,345.00	776.00	19%
	20,605.00	#DIV/0!	320272	CRI - Canada	82.42	250	66.90	16,725.00	3,880.00	19%
Aug-04	16,484.00	#DIV/0!	320219	CRI - Lafayette	82.42	200	66.90	13,380.00	3,104.00	19%
	24,726.00	#DIV/0!	320219	CRI - Singapore	82.42	300	66.90	20,070.00	4,656.00	19%
	37,913.20	#DIV/0!	320272	CRI - Canada	82.42	460	66.90	30,774.00	7,139.20	19%
Sep-04	24,726.00	#DIV/0!	320219	CRI - Lafayette	82.42	300	66.90	20,070.00	4,656.00	19%
	16,484.00	#DIV/0!	320272	CRI - Canada	82.42	200	66.90	13,380.00	3,104.00	19%
Oct-04	53,573.00	#DIV/0!	320219	CRI - Lafayette	82.42	650	66.90	43,485.00	10,088.00	19%
	31,046.40	#DIV/0!	320300	CRI - Singapore	94.08	330	66.90	22,077.00	8,969.40	29%
	29,671.20	#DIV/0!	320272	CRI - Canada	82.42	360	66.90	24,084.00	5,587.20	19%
Nov-04	45,331.00	#DIV/0!	320219	CRI - Lafayette	82.42	550	66.90	36,795.00	8,536.00	19%
	29,671.20	#DIV/0!	320272	CRI - Canada	82.42	360	66.90	24,084.00	5,587.20	19%
	29,224.00	#DIV/0!	320300	CRI - Singapore	94.08	300	66.90	20,070.00	8,154.00	28%
Dec-04	29,671.20	#DIV/0!	320272	CRI - Canada	82.42	360	66.90	24,084.00	5,587.20	19%
		#DIV/0!								
	550,551.64					6688		444,491.60	106,060.04	
Jan-05	29,671.20	18%	320272	CRI - Canada	82.42	360	66.60	24,696.00	4,975.20	17%
Feb-05	35,356.33	20%	320272	CRI - Canada	84.77	429	66.60	28,421.40	6,938.93	19%
Mar-05	36,620.64	12%	320272	CRI - Canada	84.77	432	66.60	28,635.20	6,985.44	19%
	42,808.85	14%	320219	CRI - Lafayette	84.77	505	66.60	34,643.00	8,165.85	19%
Apr-05	36,620.64	15%	320272	CRI - Canada	84.77	432	66.60	28,635.20	6,985.44	19%
	24,726.00	10%	320300	CRI - Singapore	82.42	300	66.60	20,580.00	4,146.00	17%
	824.20	0%	320272	CRI - Canada	82.42	10	66.60	686.00	138.20	17%
May-05	36,620.64	11%	320272	CRI - Canada	84.77	432	66.60	28,635.20	6,985.44	19%
	12,363.00	4%	320300	CRI - Singapore	82.42	150	66.60	10,290.00	2,073.00	17%
	41,210.00	12%	320219	CRI - Lafayette	82.42	500	66.60	34,300.00	6,910.00	17%
	19,366.70	6%	320341	CRI - Europe	82.42	235	66.60	16,121.00	3,247.70	17%
Jun-05	3,832.90	1%	320300	CRI - Singapore	100.04	35	66.60	2,401.00	1,131.90	32%
	22,185.60	5%	320341	CRI - Europe	96.46	230	66.60	15,778.00	6,407.60	29%
Jul-05	29,724.00	11%	320300	CRI - Singapore	99.08	300	66.60	20,580.00	9,144.00	31%
	24,770.00	9%	320341	CRI - Europe	99.08	250	66.60	17,150.00	7,620.00	31%
	43,817.76	16%	320272	CRI - Canada	101.43	432	66.60	29,635.20	14,182.56	32%
Aug-05	67,374.40	20%	320341	CRI - Europe	99.08	680	66.60	46,648.00	20,726.40	31%
	49,540.00	14%	320219	CRI - Lafayette	99.08	500	66.60	34,300.00	15,240.00	31%
Sep-05	49,540.00	13%	320219	CRI - Lafayette	99.08	500	66.60	34,300.00	15,240.00	31%
	43,817.76	11%	320272	CRI - Canada	101.43	432	66.60	29,635.20	14,182.56	32%
Oct-05	49,540.00	19%	320219	CRI - Lafayette	99.08	500	66.60	34,300.00	15,240.00	31%
Nov-05	49,540.00	18%	320219	CRI - Lafayette	99.08	500	66.60	34,300.00	15,240.00	31%
	87,635.52	32%	320272	CRI - Canada	101.49	864	66.60	59,270.40	28,365.12	32%
Dec-05	59,448.00	26%	320341	CRI - Europe	99.08	600	66.60	41,160.00	18,288.00	31%
	43,817.76	19%	320272	CRI - Canada	101.43	432	66.60	29,635.20	14,182.56	32%
	941,484.10					10,040.00		688,744.00	252,740.10	

SALES by Month

	CRI	Percent of Sales	Item #	Type	Selling Price	Units	Cost per unit	Total Cost	Gross Profit	Gross Profit Margin
Jan-06	43,716.33	18%	320272	CRI - Canada	101.43	431	69.69	30,036.39	13,679.94	31%
Feb-06	42,109.00	20%	320341	CRI - Europe	99.08	425	69.69	29,618.25	12,490.75	30%
	41,992.02	19%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
Mar-06	41,992.02	18%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
Apr-06	49,840.00	20%	320219	CRI - Lafayette	99.08	500	69.69	34,845.00	14,995.00	30%
	41,992.02	17%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
May-06	14,882.00	6%	320300	CRI - Singapore	99.08	150	69.69	10,440.00	4,422.00	30%
	41,992.02	17%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
Jun-06	41,992.02	17%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
Jul-06	41,992.02	17%	320272	CRI - Canada	101.43	414	69.69	28,851.66	13,140.36	31%
Aug-06	42,194.88	14%	320272	CRI - Canada	101.43	416	69.69	28,991.04	13,203.84	31%
Sep-06		0%								
Oct-06	49,540.00	15%	320219	CRI - Lafayette	99.08	500	69.69	34,845.00	14,695.00	30%
	29,724.00	9%	320341	CRI - Europe	99.08	300	69.69	20,907.00	8,817.00	30%
Nov-06										
Dec-06	14,882.00	5%	320219	CRI - Lafayette	99.08	150	69.69	10,453.50	4,428.50	30%
	35,500.50	12%	320219	CRI - Lafayette	101.43	350	69.69	24,391.50	11,109.00	31%
	674,000.83					5,706.00		397,637.64	176,363.19	
Jan-07	29,724.00	9%	320300	CRI - Singapore	99.08	300	70.49	21,147.00	8,577.00	29%
	41,992.02	12%	320272	CRI - Canada	101.43	414	70.62	29,238.68	12,755.34	30%
Feb-07	30,429.00	9%	320219	CRI - Lafayette	101.43	300	70.62	21,186.00	9,243.00	30%
Mar-07	35,500.50	11%	320449	CRI - Lafayette	101.43	350	66.75	23,362.50	12,138.00	34%
	10,160.00	3%	320449	CRI - Lafayette	101.60	100	66.75	6,675.00	3,505.00	34%
	43,760.50	13%	320449	CRI - Lafayette	105.75	414	66.75	27,634.50	16,146.00	37%
Apr-07						0		0.00		
May-07	87,581.00	18%	320272	CRI - Canada	103.75	828	70.62	58,473.36	29,087.64	33%
	41,500.00	9%	320449	CRI - Lafayette	103.75	400	66.75	26,700.00	14,800.00	36%
	31,125.00	6%	320300	CRI - Singapore	103.75	300	70.49	21,147.00	9,978.00	32%
Jun-07	25,937.50	8%	320449	CRI - Lafayette	103.75	250	66.75	16,687.50	9,250.00	36%
	662.85	0%	320452	CRI - Europe	97.55	7	66.75	467.25	215.60	32%
Jul-07										
Aug-07	44,163.00	6%	320452	CRI - Europe	196.28	225	66.75	15,018.75	29,144.25	66%
Sep-07	42,200.20	17%	320449	CRI - Lafayette	196.28	215	66.75	14,351.25	27,848.95	66%
Oct-07	[redacted]	21%	320453	CRI - Singapore	196.28	556	66.75	37,246.50	72,277.74	66%
	[redacted]	14%	320451	CRI- Canada	196.01	360	66.75	24,030.00	47,253.60	66%
	[redacted]	14%	320449	CRI - Lafayette	196.01	360	66.75	24,030.00	47,253.60	66%
Nov-07	[redacted]	32%	320449	CRI - Lafayette	196.28	720	66.75	48,060.00	93,261.60	66%
	[redacted]	13%	320453	CRI - Singapore	196.28	279	66.75	18,623.25	36,138.87	66%
Dec-07	[redacted]	11%	320452	CRI - Europe	196.28	279	66.75	18,623.25	36,138.87	66%
	[redacted]	29%	320449	CRI - Lafayette	196.28	720	66.75	48,060.00	93,261.60	66%
	[redacted]	11%	320453	CRI - Singapore	196.28	279	66.75	18,623.25	36,138.87	66%
	14,151.75	15%	320451	CRI - Canada	196.01	378	66.75	25,096.00	49,353.76	66%
	1,238,248.33					6,034.00		544,481.04	893,767.29	
Jan-08	[redacted]	9%	320449	CRI - Lafayette	196.28	360	75.30	27,108.00	43,552.80	62%
	[redacted]	7%	320453	CRI - Singapore	196.28	279	75.59	21,089.61	33,672.51	61%
	47,293.80	9%	320451	CRI - Canada	196.01	360	75.74	27,266.40	44,017.20	62%
Feb-08	[redacted]	23%	320451	CRI - Canada	196.01	720	75.74	54,532.80	88,034.40	62%
	[redacted]	11%	320449	CRI - Lafayette	196.28	360	75.30	27,108.00	43,552.80	62%
	[redacted]	9%	320452	CRI - Europe	196.28	279	69.19	19,304.01	35,458.11	65%
	[redacted]	9%	320453	CRI - Singapore	196.28	279	75.59	21,089.61	33,672.51	61%
Mar-08	[redacted]	33%	320451	CRI - Canada	196.01	720	75.74	54,532.80	88,034.40	62%
	[redacted]	13%	320453	CRI - Singapore	196.28	279	75.59	21,089.61	33,672.51	61%
Apr-08	31,360.00	9%	320452	CRI - Europe	196.00	160	69.19	11,070.40	20,289.60	65%
May-08	0.00	0%				0		0.00		
Jun-08	0.00	0%						0.00		
Jul-08	0.00	0%				0		0.00		
Aug-08						0		0.00		
Sep-08	0.00	0%				0		0.00		
								0.00		
								0.00		
Oct-08	0.00	0%				0		0.00		
								0.00		
								0.00		
Nov-08	0.00	0%				0		0.00		
Dec-08	0.00	0%				0		0.00		
	748,148.08					3,766.00		284,191.24	463,956.84	
Jan-09	0.00	0%				0		0.00		
								0.00		
Feb-09	0.00	0%				0		0.00		
								0.00		
	0.00	0.00			0.00	0.00	0.00	0.00		

(10)

LONESTAR WITH DISCHARGE

Review Date			10/8/2007 NEW WRAPDSGN PNP LINER FOIL/2+3	10/8/2007 Medicine Hat	1/1/2007 CURRENT 414142	
MATERIAL/RS			$ 8.61	$ 8.61	$ 7.44	6.28%
FOIL SHIELD			$ 0.80	$ 0.80		
DS MATERIAL			$ 0.34	$ 0.34	$ 0.34	0.28%
DS ROPE			$ 0.25	$ 0.25	$ 0.15	0.13%
THREAD/FOIL STRAP			$ 1.50	$ 1.50	$ 0.50	0.42%
GLUE			$ 5.00	$ 5.00	$ 0.30	0.25%
STRAP			$ 1.62	$ 1.62	$ 1.38	1.16%
STRAP-1/2"			$ 0.03	$ 0.03		
1"STRAP BOTTOM			$ 0.10	$ 0.10		
GROMMETS/BUCKLES			$ 0.45	$ 0.45	$ 0.20	0.17%
DOCUMENT POUCHES			$ 0.40	$ 0.40	$ 0.32	0.27%
PRINTING			$ 2.58	$ 6.82	$ 0.40	0.34%
LINER		CONE	$ 12.00	$ 12.00	$ 9.47	7.99%
CORRUGATION-SLEEVE			$ 15.05	$ 15.05	$ 15.05	12.69%
BODY						
BOTTOM			$ 1.13	$ 1.13	$ 63.14	
COVR-VELCLOS/I+O VERT STAYS			$ 5.78	$ 5.78		
PATCH/KICK PLATE			$ 6.00	$ 6.00		
SPECIAL TRUSS CONFIGURATION						
STAYS			$ 0.16	$ 0.16		
DUCK TAPE						
SURE FIT-MAT./LAB.			$ 0.50	$ 0.50	$ 0.50	0.42%
PACKING PALLET			$ 0.67	$ 0.67	$ 0.67	0.56%
C-CLIPS/TIES			$ 0.27	$ 0.27	$ 0.27	0.23%
PRINTING LABOR			$ 0.45	$ 0.45	$ 0.45	0.38%
PACKING LABOR			$ 15.00	$ 15.00	$9.58	8.08%
CONTRACT LABOR						
IN-BOUND FREIGHT			$ 3.38	$ 3.62	$ 6.91	5.83%
MISCELLANEOUS			$ 1.50	$ 1.50	$ 1.50	$ 1.50
PRICE INCREASE						45.48%
TOTAL			$ 83.47	$ 87.95	$ 118.66	
		SP	196.85	196.01	$ 99.08	-10.66%
PROFIT $						
FREIGHT-OUT-LA			57%	55%	-20%	
		COST/CUFT	4.560933	4.616309	2.310804	
	Freight		$ 3.38	$ 3.62	$ 3.80	1.8%
	Material		$ 64.64	$ 68.68	$ 66.76	33.7%
	Labor		$ 15.45	$ 15.45	$ 15.45	7.8%
			$ 83.47	$ 87.95	$ 85.71	

LABOR FOR NEW DESIGN

	PROPOSED	CURRENT
SURE FIT	$0.73	$0.83
[redacted]		$2.48
STITCH COVER	$0.83	$0.83
STITCH VELCRO CVR	$0.41	
[redacted]		$1.65
WELD SIDE SEAM	0.5	
WELD CONE TOP	0.5	
GLUE PP/FOIL TO FIBERBOARD	$1.86	$1.24
GLUE PNP TO FIBERBOARD	$1.24	$1.24
GLUE FIBERBOARD COVER TO PP COVER	$0.25	
GLUE BOARD UPRIGHTS-FOUR		
[redacted]		
GROMMET STRIPS		
CONSOLIDATE 22OZ TO CORE		
CONSOLIDATE 22OZ PATCHES 8X8		
CUT CONSOLIDATED PATCHES		$0.30
CUT PP/FOIL PANEL		$0.41
CUT /MARK PNP		
BEVEL VERTICAL STAYS		
[redacted]		
TACK TIES/GLUE+CUT LABEL	$0.50	$0.50
STAPLE SIDE SEAM TO VERTICAL STAY	$0.50	
TOTAL	$15.00	$9.58
ANNUAL VOLUME	33600	

SPECIAL TRUSS CONFIGURATION///		
FIBERBOARD		0.64
PNP		1.25
SCRIM PE		1.25
GROMMET		1.2
LABOR	GROMMET	1
	GLUE SCRIM PE	0.25
	GLUE PANEL TO BOARD	1.5
	GLUE SCRIM TO PANEL	1.5
	WELD HINGE TO PANEL	1.5
		10.09

LONESTAR WITH DISCHARGE

Review Date		10/8/2007 NEW WRAPDSGN PNP LINER FOIL/2+3	10/8/2007 Medicine Hat	1/1/2007 CURRENT 414142	
MATERIAL/RS		$ 14.78	$ 14.78	$ 7.44	15.86%
FOIL SHIELD					
DS MATERIAL		$ 0.34	$ 0.34	$ 0.34	0.72%
DS ROPE		$ 0.25	$ 0.25	$ 0.15	0.32%
THREAD/FOIL STRAP		$ 0.75	$ 0.75	$ 0.50	1.07%
GLUE		$ 1.25	$ 1.25	$ 0.30	0.64%
STRAP		$ 2.97	$ 2.97	$ 1.38	2.93%
STRAP-1/2"					
1"STRAP BOTTOM					
GROMMETS/BUCKLES		$ 0.44	$ 0.44	$ 0.20	0.43%
DOCUMENT POUCHES		$ 0.40	$ 0.40	$ 0.32	0.68%
PRINTING		$ 2.58	$ 2.58	$ 0.40	0.85%
LINER	CONE	$ 3.08	$ 3.08	$ 9.47	20.18%
CORRUGATION-SLEEVE		$ 17.89	$ 17.89	$ 15.05	32.07%
BODY					
BOTTOM		$ 1.13	$ 1.13		
COVR-VELCLOS/I+O VERT STAYS		$ 3.25	$ 3.25		
PATCH/KICK PLATE		$ 6.28	$ 6.28		
SPECIAL TRUSS CONFIGURATION					
STAYS		$ 0.16	$ 0.16		
DUCK TAPE					
SURE FIT-MAT./LAB.		$ 0.48	$ 0.48	$ 0.50	1.07%
PACKING PALLET		$ 0.60	$ 0.60	$ 0.60	1.28%
C-CLIPS/TIES				$ 0.27	0.58%
PRINTING LABOR				$ 0.45	0.96%
PACKING LABOR		$ 8.60	$ 8.60	$5.57	11.87%
CONTRACT LABOR					
IN-BOUND FREIGHT		$ 1.51	$ 1.51	$ 2.49	5.30%
MISCELLANEOUS				$ 1.50	$ 1.50
PRICE INCREASE					
					96.80%
TOTAL		$ 66.75	$ 66.75	$ 46.92	
	SP	195.55	199.01	$ 99.08	52.64%
PROFIT $		[illegible]	[illegible]	[illegible]	
FREIGHT-OUT-LA					
		66%	66%	53%	
	COST/CUFT	4.560932945	4.618309	2.310904	
Freight		$ 1.51	$ 1.51	$ 1.51	0.76%
Material		$ 56.63	$ 56.63	$ 56.63	28.60%
Labor		$ 8.60	$ 8.60	$ -	4.34%
		$ 66.75	$ 66.75	$ 66.75	

LABOR FOR NEW DESIGN

		PROPOSED	CURRENT
SURE FIT		$0.52	$0.52
[redacted]			
STITCH COVER		$0.83	$0.83
STITCH VELCRO CVR		na	
[redacted]			
WELD SIDE SEAM		0.5	
WELD CONE TOP		na	
GLUE PP/FOIL TO FIBERBOARD		$1.03	$1.03
GLUE PNP TO FIBERBOARD		$0.62	$0.62
GLUE FIBERBOARD COVER TO PP COVER		na	
GLUE BOARD UPRIGHTS-FOUR			
[redacted]			
GROMMET STRIPS			
CONSOLIDATE 22OZ TO CORE			
CONSOLIDATE 22OZ PATCHES 6X6			
CUT CONSOLIDATED PATCHES			
CUT PP/FOIL PANEL			
CUT /MARK PNP			
BEVEL VERTICAL STAYS			
[redacted]			
TACK TIES/GLUE+CUT LABEL		na	na
STAPLE SIDE SEAM TO VERTICAL STAY		$0.30	
	TOTAL	$8.60	$5.57
	ANNUAL VOLUME 33600		

SPECIAL TRUSS CONFIGURATION///

FIBERBOARD		0.64
PNP		1.25
SCRIM PE		1.25
GROMMET		1.2
LABOR	GROMMET	1
	GLUE SCRIM PE	0.25
	GLUE PANEL TO BOARD	1.6
	GLUE SCRIM TO PANEL	1.5
	WELD HINGE TO PANEL	1.5
		10.09

Freight Cost per Unit

Year	Item#	Freight Cost Per Unit	Total Cost Per Unit		LN Cost Per Unit
2004	320559	2.13	19.03	11%	0.756
	320188	1.67	19.52	9%	0.513
	CRI	1.74	26.29	7%	0.554
2005	320310	1.8	57.1	3%	0.588
	320308	1.28	60.22	2%	0.247
	320309	1.61	60.22	3%	0.476
	CRI	2.6	27.99	9%	0.956
2006	320308	1.29	60.22	2%	0.255
	320309	1.57	60.22	3%	0.451
	CRI	2.47	29	9%	0.904
2007	320308	1.2	66.75	2%	0.182
	320309	1.35	72.37	2%	0.300
	320310	1.44	74.56	2%	0.365
	320311	1.49	86.15	2%	0.399
	CRI	1.48	29.93	5%	0.392
	CRI - new	1.06	67.69	2%	0.058
2008	320309	1.34	82.82	2%	0.293
	320310	3.63	85.68	4%	1.289
	320311	2.93	89.6	3%	1.075
	CRI	1.59	75.68	2%	0.464

Avg	1.7835	0.52580
Std Dev	0.655023	0.31915
Skew	1.581595	0.96913
Kurt	2.211958	0.41678
Min	1.06	
Max	3.63	

The data is normally distributed
at a 5% level of significance
Critical value: 0.19
Test statistic: 0.173

				Total Costs vs Total Sales	
Constant	32,582	26.4%		0.11184	123,582.64
Slope	0.11184			0.08740	48525.072
Std Dev	13.67%			0.290	25,197.01
				1.638	4
				1,039,646,589	2,539,556,437
			t stat	1.280	
			CoV	13.67%	

Actual Sales					
CRI Sales	Other Sales	Total Sales	Expected Sales to 37 Refineries	Total Normalized Costs	
$ 251,469	$ 255,670	$ 507,138		149,527	
$ 196,084	$ 238,759	$ 434,843		183,035	skew 0.7585
$ 325,298	$ 165,972	$ 491,270		186,283	
$ 196,707	$ 564,742	$ 761,449		229,835	The data is normally distributed
$ 322,752	$ 306,148	$ 628,900		167,904	at a 5% level of significance
$ 197,329	$ 234,528	$ 431,857		189,018	Critical value: 0.319
$ 248,273	$ 294,303	Monthly Average	$ 399,105		Test statistic: 0.263
26.4%	31.3%		42.4%	100%	

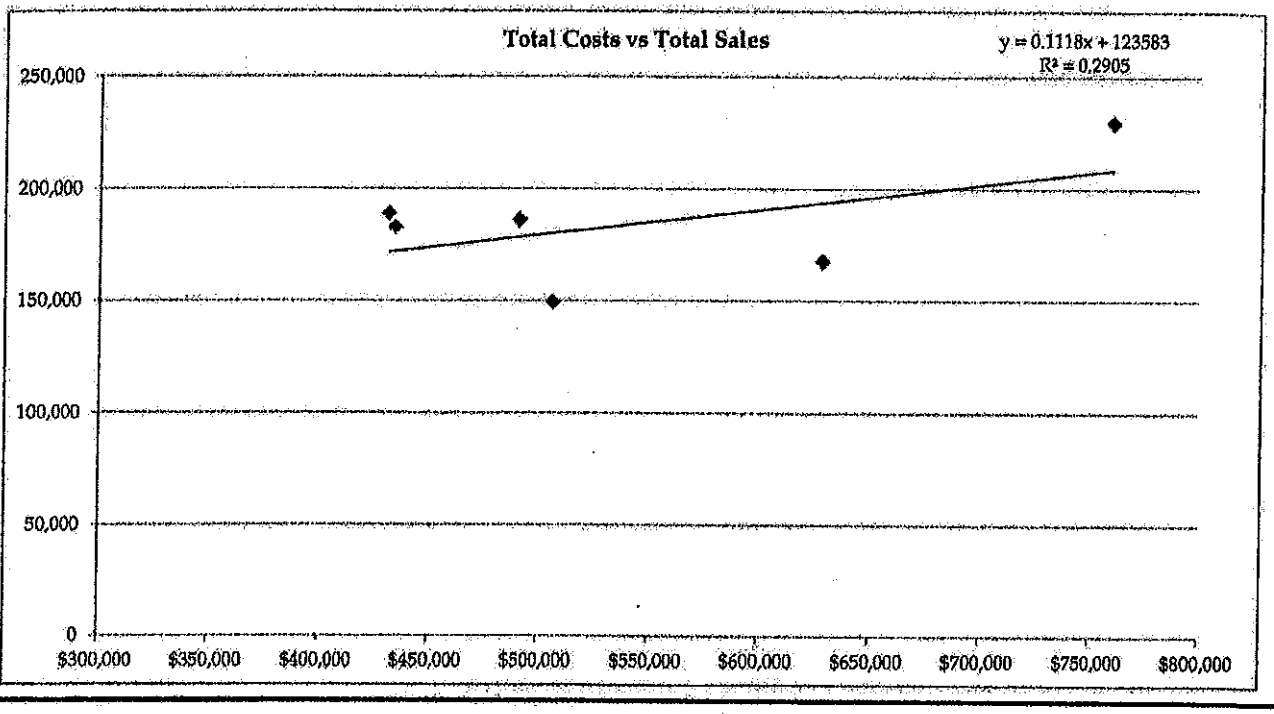


EXHIBIT 5

Overhead Calculations for Criterion Lost Sales

EXHIBIT 6

	Dollars					
	Oct	Nov	Dec	Jan	Feb	Mar
Sales	507,138	434,843	491,270	761,449	628,900	431,857
Factory Overhead						
Payroll Taxes	2,231	3,078	6,052	7,761	5,734	3,820
Group Health Ins	4,147	3,118	(1,791)	14,612	7,119	12,667
Dental/Disability/Life Ins	167	45	132	430	(706)	2,049
Safety Program	-	-	-	-	31	-
Factory Supplies	3,326	4,183	13,378	22,489	-	-
John Stuart Project	-	-	-	3,116	2,115	4,026
Storage Fees	174	174	512	354	354	87
Deprn Expense	9,754	10,460	(15,335)	6,187	7,172	7,172
Overhead Natural gas	234	-	806	1,607	1,695	1,620
Electricity	920	960	2,382	1,318	1,465	1,292
Rent	9,520	9,520	9,520	9,520	9,520	10,070
Total	30,472	31,538	15,657	67,395	34,499	42,803
SG&A						
Payroll	51,784	76,000	136,749	87,788	64,285	63,499
Sales Commissions	-	6,984	4,498	11,471	6,271	4,735
Payroll Taxes	3,839	4,446	6,656	10,324	6,031	5,236
Group Health Ins	2,464	3,000	(518)	6,635	3,305	2,483
Dental/Disability/Life Ins	330	2,621	307	103	(684)	916
401(k) Match	4,507	16	1,707	1,524	(1,947)	7,146
Landscaping & Snow Remvl	100	-	100	-	4,426	2,946
Trash removal	1,712	2,207	1,776	2,416	2,969	1,708
Vehicle Expense	3,463	4,643	2,381	3,544	2,411	4,601
Bank Charges	276	1,401	337	942	449	415
Contributions	508	208	-	-	-	39
Dues & Subscrptns	-	-	2,000	160	-	5,000
Education & Training	-	-	-	-	455	293
EE Gifts	-	-	4,033	-	31	220
Food & Entertainment	924	1,140	889	1,317	698	1,485
Conventions & Meetings	-	1,170	-	-	-	-
EE Activities	-	-	979	-	-	-
Legal & Accounting	5,016	432	7,945	3,788	6,886	3,875
Other professional fees	-	-	6,500	878	480	-
Shipping Supplies	(308)	134	1,196	2,442	(146)	(200)
Outside office expense	-	-	-	-	1,032	474
Payroll Service Fees	498	641	962	424	629	561
Postage	40	191	515	128	96	42
Freight	(1,484)	-	-	-	-	-
Directors Fees	3,200	3,200	3,200	3,200	3,200	3,200
Bldg- R&M	1,246	10,674	14,670	9,770	47,504	(54,839)
Equip - R&M	6,168	2,679	5,537	8,255	7,850	5,462
Maint Agreement	1,657	115	115	115	115	672
Eq Rental	-	-	-	-	1,236	1,300
OS&E	384	618	565	1,266	636	978
Telephone	1,493	1,940	2,507	1,720	2,746	1,360
Computer On-Line Exp	465	451	344	526	211	386
Selling exp	29	567	87	184	32	6,199
Travel exp	9,418	7,255	4,075	5,980	3,443	8,961
Hotel exp	1,144	1,803	564	785	1,496	5,512
Electricity	162	169	420	233	258	228
Gas	41	-	141	284	299	286
Water	382	-	-	393	-	-
Advertising	8,000	-	-	-	-	8,000
Misc exp	-	619	2,270	979	78	-

	Dollars					
	Oct	Nov	Dec	Jan	Feb	Mar
Taxes - RE	3,538	2,306	2,919	(11,801)	2,919	2,919
Taxes - sales & use	72	-	-	-	-	140
Insurance - General	3,736	3,736	3,736	3,736	3,736	3,033
Inusrance - Life	-	156	-	-	-	-
Insurance - WC	1,422	(79)	1,422	1,422	1,422	1,422
W/C Individual	-	-	-	586	-	-
Rent	1,680	1,680	1,680	1,680	1,680	1,680
Discounts Taken	149	4,118	56	1,463	1,441	1,441
Distributor Commission	-	4,882	1,100	1,071	3,236	1,411
Total	118,056	152,120	224,418	165,730	181,216	105,226
Total Overhead Expense	148,528	183,658	240,075	233,125	215,715	148,029
Adjustments						
Remove Capital Improvements	(2,302)	(12,915)	(18,466)	(16,968)	(54,683)	(7,682)
Remove Annual Depreciation entry	-	-	23,736	-	-	-
Remove Freight	1,484	-	-	-	-	-
Remove John Lapointe Bonus	-	-	(58,861)	-	-	-
Allocate John LaPointe Bonus	4,905	4,905	4,905	4,905	4,905	4,905
Remove Office Bonus	-	-	(10,418)	-	-	-
Allocate Office Bonus	868	868	868	868	868	868
Remove Baker Newman Fees	(1,625)	-	-	(2,090)	(4,000)	-
Allocate Baker Newman Fees	643	643	643	643	643	643
Remove DOT legal expenses	-	-	-	-	(1,000)	(2,000)
Adjust for Building R&M	-	-	-	-	-	54,839
YPO dues	-	-	(2,000)	-	-	-
Design Engineering Fees	-	-	(6,500)	-	-	-
Employee screening	-	-	(2,200)	-	-	-
NPRA dues	-	-	-	-	-	(5,000)
Allocate NPRA Dues	417	417	417	417	417	417
Advertising	(8,000)	-	-	-	-	(8,000)
Allocate advertising	1,333	1,333	1,333	1,333	1,333	1,333
Allocate WC audit refund	(125)	(125)	(125)	(125)	(125)	(125)
Remove 2006 RE Tax rebate	-	-	-	14,720	-	-
Depreciation on CAPEX	1,423	1,423	1,423	1,423	1,423	1,423
Remove Group Insurance	(6,611)	(6,117)	2,310	(21,248)	(10,424)	(15,150)
Correct Health Insurance	8,589	8,945	9,143	12,832	12,832	14,518
Normalized Overhead Expenses	149,527	183,035	186,283	229,835	167,904	189,018
Sales	507,138	434,843	491,270	761,449	628,900	431,857
% of Sales	29.5%	42.1%	37.9%	30.2%	26.7%	43.8%

Explanation for unusual or sudden increases/decreases in expense accounts

October 2007 through March 2008

	October 2007	November 2007	December 2007	January 2008	February 2008	March 2008	
Factory OH:							
Total Dollars	30,471.73	31,575.94	15,656.66	67,395.02	34,499.25	42,807.73	
Per cent of Sales	5.93%	7.25%	3.19%	8.35%	5.48%	9.91%	
Factory Supplies Monthly Totals	3,355.69	4,183.12	15,378.32	22,489.50	0.00	0.00	J Stuart hired 12/3/2007 - factory supplies started increasing that month and January. Then the account John Stuart
American Express	2,707.44	4,183.12	13,348.76	16,857.01			
Indiuspec - 3 Adjustments	727.56						
Penmaco - reverse sales tax paid	-109.40						
John Stuart			29.56	307.66			
Shawa Default				556.78			
Bangor Savings Credit Card				120.00			
Ontario Sewing				3,195.00			
Maine Thread - not applied to PO				56.00			
National				1,401.85			
UPST Adjustment ?				-5.00			
Depreciation Expense Vehicle			-23,736.45				Unusually stays constant approx 5,100, But year end adjustment per Scott Belenger in December lowered ratios
John Stuart Projects				3,115.56	2,735.00	4,025.67	Material cost for production line improvements - expensed, later capitalized These I could not pull the invoices on - Po history has been deleted
Building Rep/Maint:							
Electrical upgrade		10,673.69	8,919.66		40,051.84		* Was expensing at this time, later capitalized
C L Builders				4,150.00			Build office space for newly hired personnel to assist in the increase of production (3400) Production line (750)
Amer Exp (Lower/Hammond prod line)				5,243.12			Built production tables for process flow and material handling aids to improve flow
J & A			5,749.98	377.00	576.05		December - 2 invoices= $112.80 (charge for $637.18 later reversed) January J&A total =637-160 UPST = $377.00
Eastern Sprinklers					6,876.57		February -Thayer Corp - Combustion blower Building expense related to moving machines around into their proper position; needing additional sprinkler
Equip Rep/Maint:							
Stanley Sewing	2,902.00	2,261.05	3,796.36	4,082.45	2,460.52	3,656.47	Labor upgrading sewing machines -we expensed this rather than depreciated
Palmer Machine					2,502.95		Machining work on parts for new machinery as part of the ramp up
Butch Craig & Son	466.99						Repairs to Fork Lift
Other	3,368.95	457.54	1,741.11	6,172.24	2,786.83	1,805.50	These I could not pull the invoices on - Po history has been deleted
Group Health Insurance							
Group Health Insurance-Mfg -Per GL		3,117.69	-1,791.47	14,512.44	7,119.39	12,666.67	What should this be?
Group Health Insurance -office - Per GL		2,999.64	-518.37	6,635.14	3,304.98	2,483.12	
		6,117.33	-2,309.84	21,147.58	10,424.37	15,149.79	
			Renewing policy				
All other items	20,978.19	7,921.21	8,117.52	2,517.77	-33,394.86	18,165.28	
Normalizing Adjustments:							
Remove Capital Improvements	-2,302.00	-12,914.74	-18,466.00	-16,968.13	-54,682.91	-7,682.14	
Reclass Office Group Health Insurance	0.00	-2,999.64	518.37	-6,635.14	-3,304.98	-2,483.12	
Remove Annual Depreciation entry			23,736.45				
Reclass Factory Group Health Insurance	0.00	3,884.54	0.00	17,520.54	9,582.83	15,586.75	
Remove Electrical Upgrade					-40,051.84		
Normalized Total	28,169.73	19,544.10	21,445.48	61,312.29	-23,905.81	48,724.20	
Per cent of sales	5.6%	4.5%	4.1%	8.1%	-2.2%	12.2%	

Explanation for unusual or sudden increases/decreases in expense accounts

October 2007 through March 2008

	October 2007	November 2007	December 2007	January 2008	February 2008	March 2008	
S G &A Expenses:							
Total Dollars	116,057.56	152,119.80	234,718.35	165,729.77	181,215.75	165,226.11	
Per cent of Sales	22.98%	34.95%	45.73%	21.77%	28.81%	24.37%	
Office Labor	51,783.62	76,000.22	136,749.10	87,787.86	64,284.58	63,498.70	November & December new hires listed under office Supervisor, several engineers 12/28 John Lapoint additional payroll for $38,881 * Bonus for office labor Dec 2007-10,417.70.
Legal:							
Bronstein							
Pierce-Atwood	2,329.29		2,184.00	1,820.00	3,367.64	1,897.50	There are on going patwell legal expenses ($72.50 deducted for prior month adjustment)
Other	872.00		6,486.50	1,421.00	510.00	1,027.10	Patent Application for our Cooper container ($1631.48 deducted from Dec for prior month posting error)
					7,000.00	2,000.00	Feb & Mar Dot legal expenses
Baker, Newman Noyes	1,625.00			2,090.00	4,000.00		Annual fee
Commissions	0.00	6,983.94	4,497.63	11,470.72	6,270.71	4,725.22	
Travel monthly totals	9,617.09	7,254.85	4,078.35	5,980.66	3,445.40	8,961.58	Several trips to Houston (CRI) both to discuss the increase volume and then to deal with the fall of the business
Sales People	3,939.84	3,662.60	2,482.06	3,377.14	3,003.82	4,725.45	
John Lapoint	5,577.14	3,592.25	1,615.75	2,603.52	439.58	3,690.89	*Note - One item that was posted to John travel is fuel for his vehicle
October-07	St Croix	Texas 9/9 & 9/10					
November-07	New Jersey	Texas 11/8 & 11/12 and booked a flight for 1/15					
December-07	Mass 11/20& 11/21						October adds to 121.00 more than slips
January-07	Tennessee						November adds to 138.18 more than slips
February-07	Tennessee						December adds to 9.51 less than slips
March-07	Tennessee & St Croix						January adds to 11.57 more than slips
							February adds to 199.56 more than slips (also 200 invoice 5 Diesel missing)
							March adds to 1345.18 more than slips (Amer Ex miss posted)
Hotel monthly totals	1,144.09	1,802.59	864.09	784.52	1,495.60	5,512.38	
Sales People	1,144.09	1,802.59	356.59	579.52	1,495.60	1,821.45	
John Lapoint	0.00	0.00	508.67	205.00		3,690.83	March adds to 188.46 more than slips (Amer Ex miss posted)
Advertising:							
Penwell	4,000.00					4,000.00	Advertising in Oil Publication - this was the only 2 times we advertised in these publications
Dues & Subscriptions:							
Jim Colony			2,000.00				One time dues YPO (Young President Organization)
NPRA						5,000.00	Committed to this prior to incident with CRI-National Petroleum/Refinery Association - 1 years dues 2008
Other Professional Fees							
Applied Motion			6,300.00				Design and Engineering services for the lay/flat laminator
Misc Expenses:							
Central Maine Partners in Health			2,200.00				Cost for new hires for pre-screening (69.66 misc exp UST unrelated)
Pre-employment physicals							
Landscaping & Snow removal					4,426.00	2,946.00	
Snowplowing							
Trash removal					2,968.75		Normally approx 1700 except January 2008 was 2400 (March back to 1700)
Building repairs & maintenance						54,858.72	
Group Health Insurance							
Group Health Insurance -Mfg -invoicing		3,981.54	0.00	17,520.54	9,982.83	15,586.75	
Group Health Insurance -office - invoicing		5,295.34	0.00	8,143.34	4,595.35	4,712.80	
		9,142.88	Renewing policy	25,663.88	14,514.19	19,699.55	
Selling:							
Dan Forte						6,199.30	Independent Salesperson - tries to obtain sales for Packers
All other items	42,696.49	50,955.19	59,169.83	29,281.33	74,900.86	51,705.03	
Normalizing Adjustments:							
Remove John Lapointe Bonus			-38,861.00				
Allocate John LaPointe Bonus	4,905.08	4,905.08	4,905.08	4,905.08	4,905.08	4,905.08	
Remove Office Bonus			-10,417.70				
Allocate Office Bonus	868.14	868.14	868.14	868.14	868.14	868.14	
Remove Factory Health Insurance		-3,981.54	0.00	-17,520.54	-9,982.83	-15,586.75	
Add Office Health Insurance	0.00	2,999.64	-519.37	6,435.14	3,324.98	2,485.12	
Remove Baker Newman Fees	-1,625.00	0.00	0.00	-2,090.00	-4,000.00	0.00	
Allocate Baker Newman Fees	642.92	642.92	642.92	642.92	642.92	642.92	
Remove DOT legal expenses					-1,000.00	-2,000.00	
Adjust for Building R&M						54,858.72	
YPO dues			-2,000.00				
Design Engineering Fees			-6,300.00				
Employee screening			-2,200.00				
NPRA dues						-5,000.00	
Advertising	-4,000.00	0.00	0.00	0.00	0.00	-4,000.00	
Allocate advertising	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	1,333.33	
Normalized Total	116,182.06	158,984.18	151,970.76	160,903.85	177,687.36	159,710.68	
Per cent of Sales	22.9%	36.5%	30.9%	21.3%	28.3%	32.4%	

Explanation for unusual or sudden increases/decreases in expense accounts

October 2007 through March 2008

	October 2007	November 2007	December 2007	January 2008	February 2008	March 2008	
Cost of Labor:	23 days	22 days	21 days	23 days	21 days	21 days	
Direct Labor	30,143.77	39,193.91	64,694.77	72,531.49	56,166.29	38,659.34	Over hired in December. Some quit, some were fired as the next several months progressed.
Number of employees	13	15	29	22	20	17	Bonus for direct labor Dec 2007 10,221.41
Contracted Labor	26,307.68	47,287.94	30,883.15	19,030.38	14,905.32	17,090.12	
Total Mfg Labor	56,464.45	86,496.85	95,606.92	91,583.87	71,091.61	55,766.46	
Remove December Bonus			(10,221.41)				
Reallocate December Bonus	851.78	851.78	851.78	851.78	851.78	851.78	
Total Mfg labor	57,316.23	87,348.63	86,237.29	92,435.65	71,943.39	56,618.24	
Total Mfg labor % Sales	11.3%	20.1%	17.6%	12.1%	11.4%	13.1%	14.3%
Daily Rate per Employee	192	265	142	183	171	159	
Sales	507,138	434,843	491,270	761,449	628,900	431,857	
Change in FG Inventory	38,587	(2,117)	(31,430)	(27,595)	50,723	(4,097)	
Value of Production	545,725	432,726	459,840	733,854	679,623	427,760	
Labor %	10.50%	20.19%	18.75%	12.60%	10.59%	13.24%	14.3%

Direct Labor

EXHIBIT 8

PACKGEN CORPORATION
COMPUTATION OF WEIGHTED AVERAGE COST OF CAPITAL

Annual Revenue - 2007		$1,721,243
Weighted Harmonic Mean Price/Revenue Multiple	X	0.6746
Value Of Intangible & Fixed Assets		1,161,093
Current Assets		1,187,255
Note Receivable		953,485
Interest-Bearing Debt		(141,912)
Other Liabilities		(1,270,774)
Equity Value		$1,889,147

	Capital Structure		Cost of Debt or Equity	WACC
Debt	7.0%	$ 141,912	5.4%	0.37%
Equity	93.0%	1,889,147	27.2%	25.33%
Total	100.0%	$ 2,031,059		25.70%
Less Historical Rate of Inflation				3.20%
Inflation Adjusted WACC				22.50%

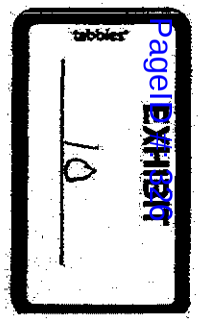
Cost of Equity:
Discount Rate = 27.2%
WACC = Cost of Debt x Debt % + Cost of Equity x Equity %

EXHIBIT 9

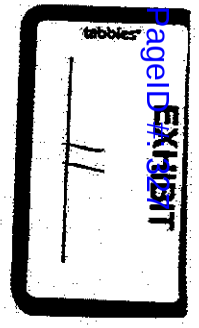
PACKGEN CORPORATION
DETERMINATION OF EQUITY DISCOUNT RATE
BUILD-UP METHOD

Risk-free rate: (Long-term-20 year U.S. Treasury Coupon Bond Yield) @ 3/31/08	4.35%
Equity risk premium -- S & P 500 stock total returns over bond income returns --1926-2007	7.05%
Valuation date average large stock market return	11.40%
Risk premium for size -- 20th smallest percentile, NYSE/AMEX/NASDAQ -- 1926-2007	12.45%
Reduction in equity risk premium per Ibbotson & Chen study @ 12/31/07	-0.82%
Other risk factors relative to publicly-traded companies:	
Company operating history - volatility of earnings & cash flows	0.4%
Company & industry-barriers to entry, economic fluctuations, competitiveness	0.3%
Company internal risk-degree of financial & operating leverage	0.3%
Company diversification-geography, products, customers	0.3%
Economic dependence-key man, customer, supplier	0.2%
Ability to get financed	0.2%
Need for personal guarantees of partners on bank loans	0.2%
Inability to expand into new markets	0.2%
Lack of economies of scale and/or cost disadvantages	0.2%
Lack of access to distribution channels	0.2%
Lack of product differentiation and/or brand name recognition	0.2%
Lack of deep pockets necessary for staying power	0.2%
Lack of internal controls	0.2%
Lack of organizational infrastructure	0.2%
Management depth & competence	0.2%
Trends-sales growth, gross margin, net income	0.2%
Technology-state of MIS environment	0.2%
Lack of information access & reliability re: public companies	0.3%
Total discount rate	27.2%

rProfit	InterestExp	EBT	Taxes	NetIncome	ROS	SaleInitiation	SaleDate	AskPrice	MVICPrice	TransactionType	CompanyType	Discretionary Earnings	MVIC To Sales
72,928	$17,228	$55,700	$2,097	$53,603	8.6%		4/30/2009	$515,000	$437,500	Asset	S Corporation	$196,331	0.7
26,597)	$82,477	($399,167)	$0	($399,167)	-6.4%		12/20/2006		$4,643,000	Asset	S Corporation		0.74
63,352	$0	$4,668,658	$1,630,000	$3,038,658	5.1%		4/28/2000		$40,000,000	Stock	C Corporation		0.68
20,239	$0	$20,239	$0	$20,239	3.9%	5/18/2004	4/14/2005	$225,000	$225,000	Asset	S Corporation	$49,237	0.43
69,000	$0	$69,000	$0	$69,000	46.3%	3/31/2007	3/3/2008	$150,000	$125,000	Asset	LLC	$69,000	0.84
74,818	$1,833	$83,475	$0	$83,475	11.5%	7/24/2000	7/2/2001		$725,000	Asset	Partnership		1
74,000	$0	$74,000	$0	$74,000	31.5%		1/28/2002	$85,000	$85,000	Asset	Sole Proprietorship		0.36
23,865	$0	$523,865	$0	$523,865	57.2%	2/27/2003	8/28/2003	$950,000	$950,000	Asset	Sole Proprietorship	$523,865	1.04
33,937	$10,692	$23,245	$0	$23,245	4.3%	9/10/2007	1/2/2008	$450,000	$460,000	Asset	Sole Proprietorship	$106,193	0.85
82,088	$2,117	$79,971	$0	$79,971	52.5%	9/9/2006	6/5/2007	$124,000	$109,000	Asset	Sole Proprietorship	$94,941	0.72
($3,126)	$4,343	($7,469)	$0	($7,469)	-6.0%	2/15/2005	12/29/2005	$75,000	$75,500	Asset	C Corporation	$24,725	0.6
$55,557)	$605	($56,444)	$0	($56,444)	-12.9%	10/20/2006	5/17/2007	$225,000	$187,542	Asset	S Corporation	$30,056	0.45
33,989	$27,857	$106,132	$0	$106,132	4.4%	2/16/2000	8/10/2000		$900,000	Stock	C Corporation		0.37
$80,125	$2,420	$77,705	$0	$77,705	8.3%	4/20/2002	6/30/2003	$750,000	$680,000	Asset	C Corporation	$104,658	0.73
$13,680	$0	$13,680	$180	$13,500	12.7%	5/4/2005	11/18/2005	$140,000	$100,000	Asset	C Corporation	$36,180	0.94
$23,912	$0	$23,912	$0	$23,912	25.6%	2/24/2007	1/2/2008	$100,000	$90,000	Asset	S Corporation	$23,912	0.96
$99,313	$0	$99,313	$0	$99,313	19.8%	9/6/2005	11/23/2005	$325,000	$296,000	Asset	S Corporation		0.59
$54,838	$0	$54,838	$0	$54,838	21.7%	4/1/2007	9/1/2007	$180,000	$160,000	Asset	Sole Proprietorship	$83,838	0.63
$49,337	$14,101	$35,236	$0	$35,236	2.2%	5/1/2006	12/29/2006	$700,000	$720,000	Asset	S Corporation	$140,420	0.45
					15.3%								0.69 Average
					8.6%								0.70 Median
					6.78%	Packgen Corporation - 2005, 2006, 2007							[redacted] Weighted Harmonic mean
					0.89								0.02 Skewness
					0.10								-1.04 Kurtosis



CRITERION DAMAGES - Simulated Model				1	2	3	4	5	6	7	8	9	10
				4/1/2008	4/1/2009	4/1/2010	4/1/2011	4/1/2012	4/1/2013	4/1/2014	4/1/2015	4/1/2016	4/1/2017
				3/31/2009	3/31/2010	3/31/2011	3/31/2012	3/31/2013	3/31/2014	3/31/2015	3/31/2016	3/31/2017	3/31/2018
Unit Sales	Normal (1261, 317)		1,341	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689	$ 3,680,689
Selling Prices	Triangular (196.86,225,275)	$	196.86										
		$	225.00										
		$	275.00										
Material Costs	Uniform (56.63, 72.65)	$	66.17	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136	1,065,136
Freight	Uniform (1.66, 3.63)	$	1.66	26,798	26,798	26,798	26,798	26,798	26,798	26,798	26,798	26,798	26,798
Direct Labor Costs	Uniform (8.60, 15.45)	$	12.20	196,424	196,424	196,424	196,424	196,424	196,424	196,424	196,424	196,424	196,424
Overhead Costs	Normal (.11184 + 32,582, .1367)			991,214	991,214	991,214	991,214	991,214	991,214	991,214	991,214	991,214	991,214
Net Profit				$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116	$ 1,401,116
Simulated Net Profit				$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796	$ 1,545,796
Present Value Factor - Half-Year Convention				0.9035	0.7376	0.6021	0.4915	0.4012	0.3275	0.2674	0.2183	0.1782	0.1454
Annual Net Present Value @ 22.50% Risk-Adjusted WACC Discount Rate				$ 1,396,639	$ 1,140,114	$ 930,705	$ 759,759	$ 620,212	$ 506,295	$ 413,302	$ 337,390	$ 275,420	$ 224,833
Total Net Present Value @ 22.50% Risk-Adjusted WACC Discount Rate		$	6,604,669										



XLSim®

Simulation Statistics

Number Of Trials	2000	Time (seconds)	124.28	Seed	0

Registered to Mark Filler

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Average	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796	1,545,796
Std Dev	554,752	554,752	554,752	554,752	554,752	554,752	554,752	554,752	554,752	554,752
Std Err	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
Max	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251
Min	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)	(467,100)
Percentiles										
5%	671,486	671,486	671,486	671,486	671,486	671,486	671,486	671,486	671,486	671,486
10%	871,519	871,519	871,519	871,519	871,519	871,519	871,519	871,519	871,519	871,519
15%	981,384	981,384	981,384	981,384	981,384	981,384	981,384	981,384	981,384	981,384
20%	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477	1,079,477
25%	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862	1,168,862
30%	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767	1,244,767
35%	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187	1,322,187
40%	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944	1,387,944
45%	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639	1,449,639
50%	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220	1,520,220
55%	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110	1,590,110
60%	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693	1,660,693
65%	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273	1,738,273
70%	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839	1,820,839
75%	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157	1,902,157
80%	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969	2,006,969
85%	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273	2,114,273
90%	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424	2,273,424
95%	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488	2,482,488
100%	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251	3,691,251

PgDn for higher resolution percentiles

tabbies

EXHIBIT

9	10	Case	Unit Price	DOLLARS Entry Year 1	2	3	4	5	6	7	8	9	10
2	8	ML	$ [redacted]	-	-	-	-	-	-	-	-	-	
-	-	W			-	-	-	-	-	-	-	-	
-	-	B				-	-	-	-	-	-	-	
-	-						-	-	-	-	-	-	
-	-							-	-	-	-	-	
-	-								-	-	-	-	
-	-									-	-	-	
-	-										-	-	
-	-											-	
-	-												
-	-			-	-	-	-	-	-	-	-	-	
7,154	7,975			$ 1,497,988	$ 1,629,425	$ 1,664,073	$ 1,702,297	$ 2,494,408	$ 2,592,632	$ 2,592,632	$ 2,592,632	$ 2,615,049	$ 2,913,441
-	-			40,114	10,134	10,556	460,440	2,375	-	-	-	-	
7,823	10,168			-	-	-	-	473,312	1,007,272	1,622,124	2,111,580	2,996,547	3,995,729
(668)	(2,193)			$ 1,457,874	$ 1,619,291	$ 1,653,517	$ 1,241,857	$ 2,018,721	$ 1,585,360	$ 970,507	$ 481,051	$ (381,498)	$ (1,082,288)
12,454	13,244			$ 769,422	$ 1,435,326	$ 2,033,130	$ 2,567,652	$ 3,037,023	$ 3,466,121	$ 3,849,829	$ 4,197,808	$ 4,512,808	$ 4,789,157
596.1	664.6	Mkt Penetn		8.2%	15.2%	21.7%	27.4%	32.4%	37.0%	41.1%	44.8%	48.2%	51.1%
28.6	31.9												
3.6	4.0												
		$	102.78	410,383	455,192	464,833	263,683	577,156	468,980	312,829	133,776	(68,625)	(225,385)
		$	3.20	12,801	14,182	14,482	8,215	17,981	14,611	9,746	4,168	(2,138)	(7,022)
		$	12.13	48,505	53,735	54,874	31,128	68,133	55,363	36,929	15,792	(8,101)	(26,607)
				703,325	822,398	936,783	472,598	657,933	544,809	237,056	120,436	(56,144)	(167,793)
				48.2%	50.8%	56.7%	38.1%	32.6%	34.4%	24.4%	25.0%	14.7%	55.5%
				$ 282,360	$ 273,784	$ 182,545	$ 466,232	$ 697,518	$ 501,597	$ 373,947	$ 206,880	$ (246,489)	$ (651,281)
				19.4%	16.9%	11.0%	37.5%	34.6%	31.6%	38.5%	43.0%	64.6%	60.6%
				$ (191,421)	$ 185,311	$ 528,924	$ 881,630	$ 952,258	$ 977,511	$ 909,750	$ 743,028	$ 456,374	$ 31,639
				0.9035	0.7376	0.6021	0.4915	0.4012	0.3275	0.2674	0.2183	0.1782	0.1454
				$ (172,950)	$ 136,678	$ 318,458	$ 433,321	$ 382,069	$ 320,165	$ 243,242	$ 162,175	$ 81,314	$ 4,602
		$	1,909,073										

tabbies

Economic Damages - Lost Sales to 37 Refineries

XLSTAT®

Simulation Statistics

Number Of Trials	5000	Time (seconds)	115.88	Seed	0

Registered to Mark Filler

		Yr 1 Units	Yr 2 Units	Yr 3 Units	Yr 4 Units	Yr 5 Units	Yr 6 Units	Yr 7 Units	Yr 8 Units	Yr 9 Units	Yr 10 Units
	Average	2,034	3,887	5,535	7,024	8,362	9,525	10,611	11,582	12,454	13,244
	Std Dev	2,284	3,010	3,404	3,619	3,715	3,754	3,773	3,765	3,726	3,656
	Std Err	32	43	48	51	53	53	53	53	53	52
	Max	12,986	18,331	18,379	19,611	19,720	20,597	20,860	21,836	21,882	21,924
	Min	-	-	181	315	511	775	918	918	1,684	1,818
	Percentiles										
	5%	61	368	800	1,359	2,052	3,792	4,533	5,047	5,823	6,674
	10%	139	530	1,095	1,948	3,816	4,643	5,446	6,623	7,549	8,347
PgDn	15%	192	679	1,381	3,451	4,382	5,314	6,640	7,667	8,449	9,228
for	20%	243	828	2,033	3,903	4,871	6,199	7,452	8,355	9,183	10,110
higher	25%	297	977	3,234	4,275	5,508	6,973	8,042	8,935	9,909	10,862
resolution	30%	358	1,195	3,596	4,707	6,200	7,501	8,503	9,509	10,518	11,482
percentiles	35%	421	2,174	3,947	5,240	6,832	7,959	9,003	10,061	11,147	12,005
	40%	504	2,959	4,265	5,763	7,304	8,428	9,508	10,658	11,636	12,463
	45%	592	3,281	4,642	6,283	7,769	8,889	9,994	11,177	12,098	12,946
	50%	695	3,572	5,079	6,795	8,255	9,346	10,584	11,658	12,566	13,433
	55%	865	3,883	5,591	7,307	8,683	9,839	11,124	12,140	13,062	13,959
	60%	2,246	4,240	6,077	7,809	9,126	10,438	11,628	12,598	13,537	14,440
	65%	2,776	4,680	6,656	8,288	9,679	10,985	12,097	13,127	14,078	14,891
	70%	3,096	5,128	7,242	8,803	10,274	11,515	12,635	13,686	14,615	15,359
	75%	3,424	5,709	7,748	9,392	10,910	12,062	13,256	14,324	15,154	15,890
	80%	3,861	6,410	8,415	10,159	11,620	12,778	13,978	14,954	15,785	16,414
	85%	4,480	7,242	9,173	10,971	12,373	13,562	14,736	15,655	16,428	17,041
	90%	5,228	8,130	10,284	11,961	13,337	14,609	15,552	16,465	17,159	17,868
	95%	6,640	9,571	11,721	13,516	14,795	15,904	16,799	17,608	18,482	19,050
	100%	12,986	18,331	18,379	19,611	19,720	20,597	20,860	21,836	21,882	21,924

Simulation Statistics

Number Of Trials	5000	Time (seconds)	109.98	Seed	0

Registered to Mark Filler

	ES Yr 1	ES Yr 2	ES Yr 3	ES Yr 4	ES Yr 5	ES Yr 6	ES Yr 7	ES Yr 8	ES Yr 9	ES Yr 10
Average	769,422	1,435,326	2,033,130	2,562,652	3,037,023	3,466,121	3,849,829	4,197,808	4,512,808	4,789,257
Std Dev	846,127	1,106,665	1,252,101	1,332,029	1,371,596	1,389,462	1,387,601	1,369,389	1,333,758	1,310,770
Std Err	11,966	15,651	17,707	18,838	19,397	19,650	19,624	19,366	18,862	18,537
Max	5,831,409	6,942,739	7,131,480	7,232,534	7,284,507	7,418,141	7,680,394	7,680,394	7,876,729	7,999,699
Min	-	-	70,642	146,717	188,423	188,423	325,266	325,266	465,441	638,454
Percentiles										
5%	31,652	144,636	293,363	469,311	695,004	1,298,361	1,619,690	1,853,787	2,169,984	2,529,941
10%	54,256	200,338	387,268	676,649	1,351,955	1,654,735	1,956,221	2,393,293	2,746,356	3,012,884
15%	74,449	251,069	499,654	1,230,561	1,564,019	1,907,020	2,366,959	2,767,069	3,069,946	3,376,784
20%	96,854	304,030	850,802	1,401,192	1,761,337	2,218,287	2,649,584	3,006,715	3,339,537	3,670,054
25%	115,796	364,650	1,171,581	1,551,760	1,996,731	2,479,665	2,875,847	3,220,062	3,603,233	3,924,687
30%	139,574	456,657	1,300,615	1,703,762	2,239,619	2,705,450	3,069,738	3,455,916	3,822,980	4,130,486
35%	163,665	888,694	1,413,556	1,874,705	2,448,696	2,900,234	3,278,205	3,671,459	4,039,877	4,319,059
40%	191,345	1,077,159	1,540,981	2,110,358	2,647,514	3,063,621	3,489,461	3,869,832	4,209,928	4,484,318
45%	226,474	1,194,901	1,679,192	2,292,835	2,816,187	3,248,338	3,677,895	4,054,277	4,362,652	4,675,524
50%	274,353	1,298,536	1,874,806	2,476,855	2,970,438	3,441,732	3,863,009	4,220,812	4,535,743	4,841,481
55%	356,757	1,412,513	2,051,212	2,667,263	3,159,703	3,630,921	4,043,414	4,377,853	4,720,045	5,024,586
60%	877,534	1,557,377	2,242,998	2,857,208	3,352,315	3,824,961	4,221,149	4,569,961	4,902,221	5,200,363
65%	1,045,666	1,712,206	2,460,322	3,049,760	3,573,564	4,014,728	4,401,136	4,751,072	5,090,560	5,376,637
70%	1,154,947	1,892,696	2,676,696	3,255,393	3,783,287	4,210,539	4,599,247	4,956,080	5,272,284	5,560,093
75%	1,283,947	2,108,960	2,890,199	3,504,904	3,989,696	4,422,386	4,826,785	5,157,489	5,485,205	5,720,782
80%	1,464,126	2,361,232	3,130,410	3,734,990	4,234,213	4,659,921	5,058,892	5,402,684	5,677,636	5,937,099
85%	1,670,218	2,668,031	3,417,261	4,008,920	4,479,690	4,943,690	5,338,490	5,645,868	5,939,047	6,162,096
90%	1,949,112	3,003,846	3,770,269	4,338,038	4,874,366	5,286,980	5,667,686	5,983,395	6,221,748	6,489,819
95%	2,494,015	3,543,918	4,262,605	4,902,278	5,399,217	5,809,407	6,122,283	6,486,846	6,668,202	6,891,899
100%	5,831,409	6,942,739	7,131,480	7,232,534	7,284,507	7,418,141	7,680,394	7,680,394	7,876,729	7,999,699

PgDn for higher resolution percentiles

EXHIBIT 15

XLSTAT®

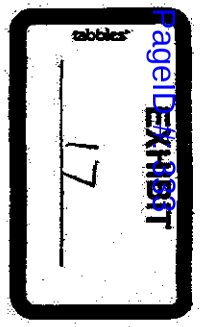
Simulation Statistics

Number Of Trials	5000	Time (seconds)	295.61	Seed	0

Registered to Mark Filler

		Year 1 NP	Year 2 NP	Year 3 NP	Year 4 NP	Year 5 NP	Year 6 NP	Year 7 NP	Year 8 NP	Year 9 NP	Year 10 NP
	Average	(191,421)	185,311	528,924	881,630	952,258	977,511	909,750	743,028	456,374	31,639
	Std Dev	486,942	624,211	706,838	642,090	657,770	582,243	546,162	629,380	851,981	1,220,399
	Std Err	6,886	8,828	9,996	9,081	9,302	8,234	7,724	8,901	12,049	17,259
	Max	2,659,175	2,962,764	3,315,589	3,747,299	3,231,415	3,142,822	2,901,956	3,174,260	2,945,106	3,185,818
	Min	(838,639)	(834,119)	(712,059)	(41,121)	(514,165)	(477,286)	(291,043)	(1,243,776)	(3,382,772)	(6,181,220)
	Percentiles										
	5%	(673,259)	(582,635)	(478,630)	60,443	(156,713)	68,254	127,791	(172,372)	(1,009,808)	(2,271,994)
	10%	(631,647)	(529,281)	(395,808)	125,722	131,468	248,204	241,120	(10,821)	(594,742)	(1,536,913)
PgDn	15%	(602,593)	(485,339)	(316,740)	199,482	248,957	357,431	330,496	104,982	(342,879)	(1,122,488)
for	20%	(579,560)	(443,795)	(162,173)	270,896	362,340	472,171	417,473	196,280	(174,491)	(853,964)
higher	25%	(555,962)	(391,242)	13,464	338,592	476,674	566,858	494,798	285,251	(37,142)	(618,747)
resolution	30%	(530,985)	(315,357)	107,650	414,238	580,875	646,301	572,456	370,516	71,248	(393,069)
percentiles	35%	(508,910)	(150,490)	197,004	497,032	676,196	729,944	649,268	460,710	181,492	(192,052)
	40%	(484,596)	(26,031)	276,766	604,165	758,514	799,136	714,545	537,413	295,499	(42,355)
	45%	(458,127)	56,708	362,209	707,446	840,969	868,097	784,023	618,491	395,276	75,127
	50%	(422,760)	123,718	451,580	796,252	922,161	947,723	857,811	701,927	492,610	217,241
	55%	(371,976)	195,943	566,846	879,264	1,010,253	1,024,138	928,528	777,710	583,747	326,651
	60%	(204,900)	277,651	677,188	969,167	1,088,395	1,108,609	999,141	863,540	687,184	440,499
	65%	(62,573)	358,185	791,807	1,065,025	1,192,769	1,180,397	1,082,014	953,285	786,890	565,876
	70%	24,639	455,163	897,765	1,164,020	1,290,775	1,269,418	1,172,998	1,050,018	906,513	704,341
	75%	112,381	578,711	1,005,457	1,297,208	1,398,356	1,361,849	1,263,041	1,165,976	1,018,897	852,414
	80%	201,894	708,992	1,123,766	1,428,674	1,517,491	1,478,618	1,375,201	1,276,757	1,159,535	991,565
	85%	329,043	852,027	1,275,931	1,594,841	1,653,400	1,607,374	1,492,911	1,413,899	1,304,569	1,167,830
	90%	489,740	1,043,779	1,464,542	1,775,560	1,828,162	1,760,485	1,656,578	1,602,466	1,500,352	1,389,223
	95%	783,017	1,316,562	1,793,875	2,076,748	2,108,278	1,977,369	1,897,352	1,835,971	1,776,318	1,720,635
	100%	2,659,175	2,962,764	3,315,589	3,747,299	3,231,415	3,142,822	2,901,956	3,174,260	2,945,106	3,185,818

Company	Area	Refinery	Volume Catalyst (ft3)	Quantity Cougar S-58	Quoted Price	Total Revenue Potential	Annualized Quantity	Annualized Revenue
bp	WC	Carson, CA	21,436	447	$361.00	$161,219	179	$ 64,488
bp	WC	Cherry Point, WA	18,791	391	$361.00	$141,323	157	$ 56,529
bp	EC	Whiting, IN	26,157	545	$361.00	$196,724	218	$ 78,690
bp	EC	Toledo, OH	15,311	319	$361.00	$115,151	128	$ 46,060
Chevron	WC	El Segundo, CA	24,914	519	$361.60	$187,683	208	$ 75,073
Chevron	WC	Richmond, CA	54,873	1,143	$361.00	$412,689	457	$ 165,075
ConocoPhillips	WC	Billings, MT	6,205	129	$379.75	$49,087	52	$ 19,635
ConocoPhillips	EC	Bayway, NJ	17,986	375	$361.00	$135,272	150	$ 54,109
ExxonMobil	WC	Billings, MT	5,268	110	$379.75	$41,680	44	$ 16,672
ExxonMobil	GC	Baton Rouge	22,199	462	$361.00	$166,952	185	$ 66,781
ExxonMobil	GC	Chalmette	23,524	490	$361.00	$176,921	196	$ 70,768
Imperial Oil	EC	Nanticoke, ON	5,161	108	$379.75	$40,834	43	$ 16,334
Imperial Oil	WC	Strathconna,	3,603	75	$379.75	$28,503	30	$ 11,401
Imperial Oil	EC	Sarnia, ON	15,045	313	$361.00	$113,151	125	$ 45,260
Imperial Oil	EC	Dartmouth, NS	5,161	108	$379.75	$40,834	43	$ 16,334
Irving Oil	EC	St. John	14,029	292	$361.00	$105,510	117	$ 42,204
Suncor	WC	Edmonton, AB	7,549	157	$379.75	$59,724	63	$ 23,889
Shell	WC	Anacortes, WA	4,222	88	$379.75	$33,401	35	$ 13,360
Shell	WC	Martinez, CA	29,084	606	$361.00	$218,738	242	$ 87,495
Suncor	WC	Ft. McMurray, AB	19,364	403	$361.00	$145,631	161	$ 58,252
Suncor	EC	Mississauga, ON	7,159	149	$379.75	$56,639	60	$ 22,656
Tesoro	WC	Wilmington, CA	17,516	365	$361.00	$131,734	146	$ 52,694
Valero	WC	Wilmington, CA	18,783	391	$361.00	$141,262	157	$ 56,505
Valero	GC	Port Arthur	16,958	353	$361.00	$127,539.66	141	$ 51,016
Valero	GC	Corpus Christi	57,600	1,200	$361.00	$433,200.00	480	$ 173,280
Valero	GC	Texas City	69,914	1,457	$361.00	$525,811.54	583	$ 210,325
Citgo	GC	Lake Charles	28,313	590	$361.00	$212,938.72	236	$ 85,175
ConocoPhillips	GC	Bell Chasse	5,223	109	$361.00	$39,279.26	44	$ 15,712
ConocoPhillips		Ponca City	8,686	181	$379.75	$68,721.80	72	$ 27,489
ConocoPhillips	GC	Westlake, LA	26,073	543	$361.00	$196,088.64	217	$ 78,435
NCRA	GC	McPhearson, KS	20,455	426	$361.00	$153,835.23	170	$ 61,534
Frontier	GC	El Dorado, KS	7,938	165	$379.75	$62,804.39	66	$ 25,122
Agreed that this catalyst is moved every 30 months			624,500	13,010	Total	$4,720,881		
Recalculated for 12 months			**249,800**	**5,204**	**$363.53**	**$1,891,848**		**$1,888,352**
						$1,888,352		
bp	GC	Texas City, TX	274,747	5,724	$361.00	$2,066,328	5,724	$ 2,066,328
Shell Canada	WC	Scottford Complex	144,000	3,000	$361.60	$1,084,800	3,000	$ 1,084,800
Syncrude	WC	Ft. McMurray, AB	184,127	3,836	$361.00	$1,384,791	3,836	$ 1,384,791
Husky	WC	Lloydminster, SK	159,945	3,332	$361.00	$1,202,923	3,332	$ 1,202,923
Motiva	GC	Convent	231,455	4,822	$361.00	$1,740,731	4,822	$ 1,740,731
Resid Catalyst Continuous Stream (12 Month Figures)			**994,275**	**20,714**		**$7,479,573**		**$7,479,573**
Total Calculated For 12 Month Period			**1,244,075**	**25,918**		**$9,367,926**	**25,918**	**$9,367,926**



Owner	Refinery	YEAR	PREDICTED WORST BEST	1 QUANTITY	1 PRICE	2 QUANTITY	2 PRICE	3 QUANTITY	3 PRICE	4 QUANTITY	4 PRICE	5 QUANTITY	5 PRICE	6 QUANTITY	6 PRICE	7 QUANTITY	7 PRICE	8 QUANTITY	8 PRICE	9 QUANTITY	9 PRICE	10 QUANTITY	10 PRICE
BP	Refinery, Carson, CA		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
BP	Cherry Point, WA		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
BP	Texas City, TX		P	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00	4,565	$ 36.00
			W	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65	4,565	$ 34.65
			B	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75	4,565	$ 37.75
BP	Whiting, IN		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
BP	Toledo, OH		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
Chevron	El Segundo, CA		P	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00
			W	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65
			B	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75
Chevron	Richmond, CA		P	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00
			W	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65
			B	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75
ConocoPhillips	Billings, MT		P	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00
			W	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65
			B	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75
ConocoPhillips	Bayway, NJ		P	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00
			W	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65
			B	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75
ExxonMobil	Billings, MT		P	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00
			W	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65
			B	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75
ExxonMobil	Baton Rouge		P	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00
			W	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65
			B	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75
ExxonMobil	Chalmette		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
Imperial Oil	Nanticoke, ON		P	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00
			W	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65
			B	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75
Imperial Oil	Strathcona,		P	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00
			W	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65
			B	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75
Imperial Oil	Sarnia, ON		P	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00
			W	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65
			B	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75
Imperial Oil	Dartmouth, NS		P	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00	150	$ 36.00
			W	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65	150	$ 34.65
			B	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75	150	$ 37.75
Irving Oil	St. John		P	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00	60	$ 36.00
			W	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65	60	$ 34.65
			B	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75	60	$ 37.75
Suncor	Edmonton, AB		P	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00	502	$ 36.00
			W	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65	502	$ 34.65
			B	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75	502	$ 37.75
Shell	Anacortes, WA		P	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00	152	$ 36.00
			W	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65	152	$ 34.65
			B	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75	152	$ 37.75
Shell	Martinez, CA		P	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00
			W	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65
			B	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75
Shell Canada	Scotford Complex		P	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00	2,850	$ 36.00
			W	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65	2,850	$ 34.65
			B	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75	2,850	$ 37.75
Suncor	Ft. McMurray, AB		P	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00	3,000	$ 36.00
			W	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65	3,000	$ 34.65
			B	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75	3,000	$ 37.75
Suncor	Mississauga, ON		P	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00	1,300	$ 36.00
			W	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65	1,300	$ 34.65
			B	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75	1,300	$ 37.75

EXHIBIT

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		YEAR	1		2		3		4		5		6		7		8		9		10	
			QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$	QUANTITY	$
Syncrude	Ft. McMurray, AB	P	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00	3,261	$ 361.00
		W	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00	3,036	$ 345.00
		S	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 329.75	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 379.75	1,918	$ 329.75
Tesoro	Wilmington, CA	P	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00	124	$ 361.00
		W	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00	146	$ 345.00
		S	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75	73	$ 379.75
Valero	Wilmington, CA	P	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00	133	$ 361.00
		W	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00	157	$ 345.00
		S	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75	78	$ 379.75
Husky	Lloydminster, SK	P	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00	2,832	$ 361.00
		W	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00	3,332	$ 345.00
		S	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 329.75	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 379.75	1,666	$ 379.75
Valero	Port Arthur	P	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00	120	$ 361.00
		W	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00	141	$ 345.00
		S	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75	71	$ 379.75
Citgo	Lake Charles	P	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00	201	$ 361.00
		W	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00	236	$ 345.00
		S	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75	118	$ 379.75
Valero	Corpus Christi	P	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00	408	$ 361.00
		W	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00	480	$ 345.00
		S	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75	240	$ 379.75
Valero	Texas City, TX	P	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00	495	$ 361.00
		W	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00	583	$ 345.00
		S	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75	291	$ 379.75
Motiva	Convent	P	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00	4,099	$ 361.00
		W	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00	4,822	$ 345.00
		S	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75	2,411	$ 379.75
ConocoPhillips	Bell Chasse	P	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00	37	$ 361.00
		W	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00	44	$ 345.00
		S	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75	22	$ 379.75
ConocoPhillips	Ponca City	P	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75	62	$ 379.75
		W	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00	72	$ 361.00
		S	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25	36	$ 422.25
ConocoPhillips	Westlake, LA	P	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00	185	$ 361.00
		W	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00	217	$ 345.00
		S	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75	109	$ 379.75
NCRA	McPherson, KS	P	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00	145	$ 361.00
		W	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00	170	$ 345.00
		S	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75	85	$ 379.75
Frontier	El Dorado, KS	P	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75	56	$ 379.75
		W	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00	66	$ 361.00
		S	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25	33	$ 422.25

Cougar Sales to Listed Refineries

Customer Name	Refinery		2008 Units	2008 Price per unit	2008 Total $ amount	2009 Units	2009 Price per unit	2009 Total $ amount	2010 Units	2010 Price per unit	2010 Total $ amount	2011 Units	2011 Price per unit	2011 Total $ amount	2012 Units	2012 YTD Price per unit	2012 YTD Total $ amount
bp	Carson, CA	no sales															
bp	Cherry Point, WA	sales															
320310 - SS8						24	422.25	$ 10,134.00									
320699 - W60																	
bp	Whiting, IN	no sales										25	292	$ 7,300.00			
bp	Toledo, OH	no sales															
Chevron	El Segundo, CA	sales															
320310 - SS8			10	422.25	$ 4,222.50												
Chevron	Richmond, CA	no sales															
ConocoPhillips	Billings, MT	no sales															
ConocoPhillips	Bayway, NJ	no sales															
ExxonMobil	Billings, MT	no sales															
ExxonMobil	Baton Rouge	no sales															
ExxonMobil	Chalmette	no sales															
Imperial Oil	Nanticoke, ON	no sales															
Imperial Oil	Strathcona,	no sales															
Imperial Oil	Sarnia, ON	no sales															
Imperial Oil	Dartmouth, NS	no sales															
Irving Oil	St. John	no sales															
Suncor	Edmonton, AB	sales															
320310 - SS8			85	422.25	$ 35,891.25												
Shell	Anacortes, WA	no sales															
Shell	Martinez, CA	no sales															
Suncor	Ft. McMurray, AB	no sales															
Suncor	Mississauga, ON	no sales															
Tesoro	Wilmington, CA	sales															
320698 - OF52															10	237.5	$ 2,375.00
Valero	Wilmington, CA	no sales															
Valero	Port Arthur, TX	sales															
320739 - OF52																	
Valero	Corpus Christi, TX	sales										549	198	$ 108,702.00			
320739 - OF52												1447	225	$ 325,575.00			
Valero	Texas City, TX	no sales															
Citgo	Lake Charles	no sales															
ConocoPhillips	Bell Chasse	no sales															
ConocoPhillips	Ponca City	no sales															
ConocoPhillips	Westlake, LA	no sales															
NCRA	McPhearson, KS	sales															
320310 - SS8																	
Frontier	El Dorado, KS	no sales							25	422.25	$ 10,556.25						

Agreed that this catalyst is moved every 30 months
Recalculated for 12 months

bp	Texas City, TX	no sales															
Shell Canada	Scottford Complex	sales															
320698 - OE52																	
Syncrude	Ft. McMurray, AB	no sales										68	277.4	$ 18,863.20			
Husky	Lloydminster, SK	no sales															
Motiva	Convent	no sales															

Rasid Catalyst Continuous Stream (12 Month Figures)

Total Calculated For 12 Month Period			95	422.25	$ 40,113.75	24	422.25	$ 10,134.00	25	422.25	$ 10,556.25	2089	248.10	$ 460,440.20	10	237.50	$ 2,375.00
	Min			422.25			422.25			422.25			198.00			237.50	
	Max			422.25			422.25			422.25			292.00			237.50	

320310 4/30/2012
cougar OFS58

Total Component Cost:	99.01768		
Total:	99.01768	99.01768	
FRT:		3.180314	
Shipping pallet	0.5		
Labor:			
liners	2		
sewing	5.5	(5*20*8.25/150)	
assy	4.4	(4*20*8.25/150)	
Total Cost:	111.4177	3.180314	114.598

		qty		Total each	total	freight
101807	Insert	1	ea	2.3	2.3	
101755	Sleeve	1		14.3	14.3	
101756	Sleeve	1		9.1	9.1	
100353	Strap 1/2"	0.69	lyrd	0.04	0.0276	0.00
100273	Strap2"	19.757	yd	0.2	3.9514	0.32
101841	strap1"hd	1.66	lyrd	0.1	0.166	0.01
101754	48" polypro/foil	2.75		1.88	5.17	0.41
101795	61" polypro/foil	5.09		2.41	12.2669	0.98
100226	320WC	1.38		0.26	0.3588	0.03
100251	648WC	2.33		1.089	2.53737	0.20
101833	850WC	1.388	lyrd	1.1347	1.574964	0.13
101805	VelcroLoop4"	2.22	lyrd	0.675	1.4985	0.12
101822	Velcrohook4"	2.22	yrd	0.675	1.4985	0.12
101827	Buckle	4	ea	0.124	0.496	0.04
101970	PNP liner - GT	23.75	lf	1.193	28.33375	
101819	lining - 2mil	4	lf	0.04	0.16	
101884	wood stay	4	ea	0.44	1.76	
101748	Strap	20.5	lf	0.00819	0.167895	0.01
101835	custom label	1		1.81	1.81	
101718	bag ziplock	1		0.19	0.19	0.02
101773	gamma lid	1		4.95	4.95	0.40
101889	kick plate	8		0.55	4.4	0.35
	thread				0.5	0.04
	glue				1.5	
	Total			43.4689	99.01768	3.180314

tabbies:
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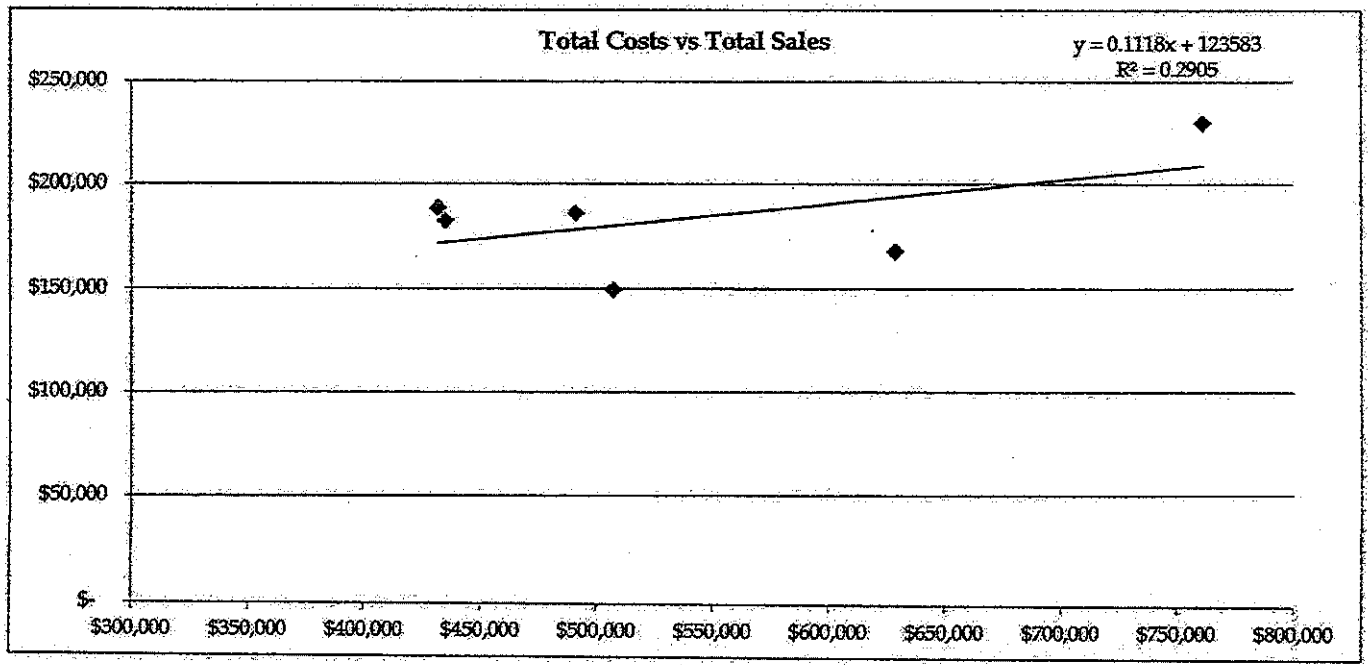
EXHIBIT

Constant	52,377	42.4%	
Slope	0.11184		
Std Deviation	0.13674		

Total Costs vs Total Sales

0.11184	123,582.64
0.08740	48525.072
0.290	25,197.01
1.638	4
1,039,646,589	2,539,556,437
t stat	1.280
CoV	13.67%

Month	CRI Sales	Other Sales	Total Sales	Expected Sales to 37 Refineries	Total Normalized Costs	
October-07	$ 251,469	$ 255,670	$ 507,138		$ 149,527	
November-07	$ 196,084	$ 238,759	$ 434,843		$ 183,035	skew 0.7585
December-07	$ 325,298	$ 165,972	$ 491,270		$ 186,283	
January-08	$ 196,707	$ 564,742	$ 761,449		$ 229,835	The data is normally distributed
February-08	$ 322,752	$ 306,148	$ 628,900		$ 167,904	at a 5% level of significance
March-08	$ 197,329	$ 234,528	$ 431,857		$ 189,018	Critical value: 0.319
	$ 248,273	$ 294,303	Monthly Average	$ 399,105		Test statistic: 0.263
	26.4%	31.3%		42.4%	100.0%	



Overhead Calculations for Other Refineries' Lost Sales

EXHIBIT

tabbies

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EXHIBIT
tabbies
22

Filler & Associates
Certified Public Accountants

[redacted] Mark G. Filler

[redacted] Mark G. Filler
[redacted] F & A Today

Mark G. Filler, CPA/ABV, CVA, AM, CBA

CURRICULUM VITAE WITH PRIOR TESTIMONY

MARK G. FILLER, CPA/ABV, CVA, AM, CBA
Home Address:
132 Beacon Street
Portland, Maine 04103

Office Address:
70 Center Street, 2nd Floor
PO Box 4177
Portland, Maine 04101

CURRENT EMPLOYMENT

- 1981 to Present

Filler & Associates, P.A. Shareholder and Managing Director
Filler & Associates is a CPA firm in Portland, Maine that has five CPAs and three staff people.

EXPERIENCE AND QUALIFICATIONS

Mr. Filler leads Filler & Associates' Litigation and Claims Support practice in Portland, Maine. He has been in public accounting since February 1968 and has been a CPA since November 1972, a CVA since November 1994, a CBA since May 1997, an Accredited Business Valuator since January 1999 and an Accredited Member since April 2004. His experience has been entirely with small firms, and consequently his focus has been on helping small business entrepreneurs solve their tax and business problems, such as tax minimization, aid in business planning and making major business decisions, aid in obtaining financing, determining management information needs, setting up cash management tools, instituting cost reduction and budgeting techniques, and the placement of bookkeepers and controllers. A natural consequence of his intimate knowledge of how small businesses operate has been his involvement with the local legal community in the areas of acquisitions and divestitures, which in turn has led to his being recommended for various litigation support activities.

Aside from his practical experience developed over the last 42 years, from 1986 to 1995 Mr. Filler taught the Dale Carnegie Management Seminar some 17 times to over 250 local business owners and managers. This experience gave him a deeper awareness of how small businesses are run especially the extent of the people problems they face. Mr. Filler participates in 40 hours of continuing professional education each year, including tax, finance, statistics, forecasting, business valuation, measurement of economic damages and litigation support courses. Accordingly, the AICPA has awarded him two Certificates in Educational Achievement, one in Tax Planning and Advising for Closely Held Businesses, and the other in Business Valuation. Mr. Filler is also credentialed as a CVA (Certified Valuation Analyst), a CBA (Certified Business Appraiser) an ABV (Accredited Business Valuator) and an AM (Accredited Member).

During the past twenty years Mr. Filler has focused on providing consulting and expert witness assistance to clients and counsel in commercial disputes, with particular emphasis on business valuations pursuant to divorces and shareholder disagreements. Mr. Filler has been retained by lawyers and claims professionals to calculate damage assessments and business interruption losses, to assist in arson and embezzlement investigations, to provide testimony in accountants' malpractice lawsuits, and to measure damages for lost profits in personal injury cases as well as wrongful discharge and death cases, among others. Mr. Filler has provided testimony over 100 times at depositions and in State and Federal Court.

Mr. Filler has given testimony at the Maine State Legislature before the Joint Business and Economic Development Committee regarding the 150-hour requirement of the Uniform Accountancy Act, and before the Joint Judiciary Committee regarding the need for Limited Liability Partnerships.

FORMAL EDUCATION

- **BA** Degree, Boston University, Boston, MA,1967 Major: Philosophy and Religion

PROFESSIONAL DESIGNATIONS AND CERTIFICATIONS

- **CPA**, Certified Public Accountant
  Passed CPA exam in May 1972, certified in Massachusetts and Maine
  Licensed by the State of Maine
- **CVA**, Certified Valuation Analyst
  Awarded by the National Association of Certified Valuation Analysts
  Received designation in November 1994
- **CBA**, Certified Business Appraiser
  Awarded by the Institute of Business Appraisers
  Received designation in May 1997
- **ABV**, Accredited in Business Valuation
  Awarded by the American Institute of Certified Public Accountants
  Received designation in February 1999
- **AM**, Accredited Member
  Awarded by the American Society of Appraisers
  Received designation in April 2004

PUBLICATIONS

- "Application of Regression Analysis", FOCUS Newsletter of the AICPA Business Valuation and Forensic & Litigation Services Section, August/September 2006, October/November/December 2006, March/April 2007, May/June 2007, July/August 2007
- "Revisiting Regression Analysis", Expert Responses, CPA Expert, Summer 2006
- "The Role of the Accountant as Expert", Maine Lawyers' Review, May 1996
- "Measurement of Damages", Maine Lawyers' Review, September 1999
- "Is There a Buy-a-Job Phenomenon in Business Valuations?", Valuation Strategies, July/August 2004
- "Dark and Stormy Night..." The Value Examiner, January/February 2005
- Contributor to NACVA's Quarterly Marketing Newsletter, "Insights on Valuation", 2005-present
- CounterPoint-Monte Carlo Simulation and Business Valuation, Valuation Strategies, March/April 2007
- Getting the Facts Behind the Figures, CPA Expert, AICPA Newsletter for Providers of Business Valuation, Forensic & Litigation Services, Winter 2008
- Member of the Editorial Board, The Value Examiner, 2008 - present
- "Short-Term Sales Forecasting Using a Seasonal Adjustment Model", Valuation Strategies, May/June 2008
- "CounterPoint - Regression Analysis and the Closely Held Company", Valuation Strategies, July/August 2008
- "Testing the Significance of a Damaging Event", Valuation Strategies, November/December 2008
- "Forensic Accounting in Matrimonial Divorce Engagements", James A. DiGabriele, Editor, R.T. Edwards, Inc., 2009, co-authored chapter on Considering the Market Approach in Matrimonial Valuations
- "Regression Analysis and Market Data Can Produce Accurate Business Valuations", Valuation Strategies, March/April 2009
- "Econometric Forecasting in a Lost Profits Case", The Value Examiner, May/June 2009
- "A Second Course in Regression Analysis as Applied to Valuation and Lost Profits", Business Valuation Review, Summer 2009
- "Choosing a Sales Forecasting Model: A Trial and Error Process", The Value Examiner, July/August 2010
- "Is Abbott's Use of R^2 Conceptually Flawed?", Letter to the Editor, Business Valuation Update, February 2012

MEMBERSHIPS

- American Institute of Certified Public Accountants
- Forensic and Valuation Services Section, AICPA
- Maine Society of Certified Public Accountants
- Institute of Business Appraisers
- American Society of Appraisers
- National Association of Forensic Economics
- American Academy of Economic and Financial Experts
- Institute of Business Forecasting
- National Association of Certified Valuation Analysts

PROFESSIONAL EDUCATION

- CPA Exam Review Courses at Bentley College,1968-1971
- Certificate of Educational Achievement in Tax Planning and Advising for Closely-Held Businesses from the AICPA, 1994, 96 Hours
- Certificate of Educational Achievement in Business Valuation from the AICPA, 1996, 64 Hours
- ABV Exam Review Course, AICPA, 1998, 16 Hours
- USPAP Review Course, ASA, 1998, 15 Hours
- Financial Modeling, AMA, 1999, 22 Hours
- BV 203 & BV 204, ASA, 2000, 54 Hours
- Litigation Support and Expert Witness Training for Business Appraisers, IBA, 2001, 40 Hours
- Litigation Workshop, NACVA, 2004, 16 Hours

CONFERENCES AND SEMINARS

- CPA's Role in Litigation, AICPA, 1989
- Business Valuation, IBA, 1990
- CPA's Role in Litigation, AICPA, 1992
- Activity-Based Costing, USM, 1992
- National Advanced Litigation Services Conference, AICPA, 1995
- National Business Valuation Conference, AICPA, 1996
- Annual Conference, IBA, 1998
- National Business Valuation Conference, AICPA, 1999
- Business Forecasting: A Tutorial, IBF, 2001
- National Business Valuation Conference, AICPA, 2002
- Annual Conference, NACVA, 2003
- Advanced Business Valuation Workshop, NACVA, 2003
- National Conference on Advanced Litigation Services, AICPA, 2003
- National Business Valuation Conference, AICPA, 2003
- Annual Conference, NACVA, 2004
- National Business Valuation Conference, AICPA, 2004
- National Business Valuation Conference, AICPA, 2005
- National Business Valuation Conference, AICPA, 2006
- Annual Conference, NACVA, 2007
- National Business Valuation Conference, AICPA, 2007
- Annual Conference, NACVA, 2008
- National Business Valuation Conference, AICPA, 2008
- Annual Conference, NACVA, 2009
- Annual Conference, NACVA, 2010
- National Business Valuation Conference, AICPA, 2010
- Annual Conference, NACVA, 2011
- National Business Valuation Conference, AICPA, 2011

OTHER EXPERIENCE

- 1978 to 1981 **Joseph Stillman & Company, Partner**
- 1973 to 1977 **Joseph Stillman, CPA Senior Staff Accountant** A small firm of three staff people in Portland, Maine
- 1972 to 1972 **Houde and Boucher, CPA's Senior Staff Accountant** A small firm of four staff people in Brunswick, Maine
- 1968 to 1972 **Henry J. Bornhofft Company, Accountants and Auditors Senior Staff Accountant** A small firm of ten staff people in Boston, Massachusetts

TEACHING EXPERIENCE

- Instructor of "Fundamentals of Accounting" and "Intermediate Accounting", York County Community College, 1974-1976
- Instructor of Finance and Accounting Section, CPCU 8, AICPCU, 1976 and 1995
- Senior Instructor, Dale Carnegie Management Seminar, 1986-1995
- Instructor, Junior Achievement "Project Business", 1990
- Various Seminars on Business Valuation, Business Interruption Insurance and Measurement of Damages for Lost Profits Given to Local Attorneys, Claims Professionals and Business Appraisers, 1995-2011
- Presentations to the Mass. Chapter of NACVA, 2003 - 2006
- Maine State Bar Association CLE presentations, 2005 - 2006
- Presentation of "Financial Statement Analysis: Understanding and Interpreting Financial Results for Better Management, Investment and Credit Decisions", November 2007, May 2008, June 2008
- Presentation of "Lost Profits: Help Demonstrate Causation and Prove Damages with Statistical Analysis" to the 26th Annual National CLE Conference sponsored by Continuing Legal Education in Colorado, Inc., January 2009
- Presentation of "Lost Profits: Help Demonstrate Causation and Prove Damages with Statistical Analysis" to NACVA's Litigation Boot Camp, August & December 2009
- Presentation on Buy/Sell Agreements to the Society of Financial Service Professionals, Portland, ME, September 2009
- Presentation of "Analysis of Financial Statements & Financial Data" and "Fundamentals of Financial Modeling & Forecasting" to NACVA's Consultant's Training Institute, December 2009
- Presentation of "Lost Profits: Help Demonstrate Causation and Prove Damages with Statistical Analysis Using Microsoft Excel Tools and Functions" to NACVA's Annual Consultants' Conference, June 2010
- Presentation of "Preparing Business Interruption Claims" to RTBH, CPAs, Mobile, AL, June 2010
- Presentation of "The Use of the Direct Market Data Method" to The New Jersey Society of CPAs, December 2010
- Webinar Presentation of "Aspects of the Direct Market Data Method; Using Excel's Regression Tools; and Accounting for Seasonality in a Time Series Model" for the Business Development Academy, November 2011
- Presentation of "Aspects of the Direct Market Data Method and How to Calculate a Business Interruption Loss" to the Mass. Chapter of NACVA, January 2012

BOARDS

- Treasurer, ITN America, 2006 -
- Treasurer, Northern New England Defense Counsel Association, 2001 -

- President, Maine Society of CPAs, 1998-2000
- Governor, Maine Society of CPAs, 1996-2001
- Member, AICPA Council, 1997-1998
- Executive Vice President, Cedars Nursing Care Center, 1993-1994
- Director, Maine Chapter, American Cancer Society, 1978-1980
- President, Temple Beth-El,1978-1980
- Director, Jewish Federation of Portland,1975-1981

HOURLY RATE

Mr. Filler's current rate for business valuation and litigation support services, including any future testimony, is $275 per hour.

PRIOR TESTIMONY

The following is a list of all prior testimony given:

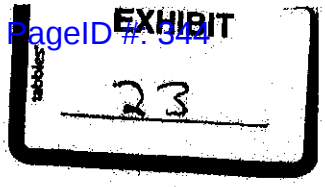
Magnum v. Homeport ---Accountants' malpractice-deposition and trial
Brown v. Brown--- Business valuation-divorce-deposition and trial
Fagone v. Brown--- Business valuation-shareholder dispute-deposition and trial
Johnson v. Tamaki--- Business valuation-shareholder dispute-trial
Gray v. Moon--- Business valuation- divorce-trial
Capitol Shopping Center v. MacDonald Page, et. al---- Accountants' malpractice-deposition
Penney v. Advest--- NASD customer vs. broker suit-arbitration hearing
Hillock v. Hillock--- Embezzlement-shareholder dispute-trial
Joseph Motors Unsecured Creditors Committee v. GM and GMAC---- Lender's liability-deposition
Neale v. Neale--- Business valuation-divorce-trial
Williams v. Laliberte--- Recovery of damages for lost profits - personal injury - deposition
Frank Simon, et. al. v. Terence N. Conway--- Shareholder dispute-arbitration hearing
Holden v. Holden--- Business valuation-divorce-deposition and arbitration hearing
Simon v. Simon--- Business valuation-divorce-deposition and arbitration hearing
Charter v. Prime---- NASD broker vs. broker suit-arbitration hearing
Sullivan v. Sullivan---- Analysis and valuation of financial assets-divorce-trial
Public Works Supply v. Champagne---- Collectibility of COD income-deposition
Barnes v. Village Green Associates---- Recovery of damages for lost profits- deposition and trial
Barthelman v. Barthelman--- Business valuation-divorce-deposition and trial
MCFA v. Superior Services, Inc.--- Franchisor/Franchisee Disagreement re Maine Business Opportunity Act-deposition
Tracy v. Tree Enterprises, Inc.--- Business valuation-minority shareholder oppression suit-arbitration hearing
Northeast Drilling, Inc. v. Inner Space Services, Inc.---- Construction contract dispute re value of extras-deposition and trial
Gager v. Gager---- Business valuation-divorce-trial
Dionne v. Dionne---- Business valuation-divorce-trial
Morrow v. Boutet, et. al.---- Business valuation-fraudulent transfer-deposition and trial
Tainter v. Knights of Columbus--- Recovery of damages for lost profits personal injury - deposition
Monroe Salt Works, Inc. v. Peerless Insurance Company--- Business interruption insurance coverage -deposition
Pelletier v. Glazier--- Recovery of damages for lost profits - personal injury - deposition
Emmons v. Deering Trust--- Beneficiary's claim of mismanagement - deposition
Pesce v. King, et. al.---- Recovery of damages for lost profits - deposition
Minott v. Minott--- Business valuation-divorce-trial
Gamache v. Kingfield Savings Bank, et. al.---- Lender liability claim-business valuation - deposition
Church's Welding, et. al. v. Unifirst Corp.---- Recovery of damages for lost profits - deposition
John H. Shostak, Jr. et. al. v. Shostak Construction Corporation, et. al.---- Minority shareholder oppression suit - deposition
Fuller v. Fuller---- Business valuation - divorce - deposition and trial
Tanguay v. Progressive, et. al.---- Recovery of damages for lost profits - personal injury - deposition
Wolf v. Wolf--- Business valuation - divorce - trial
Hutchinson v. Hutchinson--- Business valuation – divorce - trial
Bookland vs. Baker Newman Noyes---- Accountant's malpractice - deposition and trial
Enclave Development v. Manset Marine & Taylor Made Products---- Recovery of damages for lost profits - deposition
Tommy M. Bureau vs. Dave Gendron, et. al.---- Recovery of damages for lost profits - deposition and trials
EnvisioNet vs. Howard---Insolvency test for fraudulent transfer - deposition
Jean Destinoble vs. Guy Litallen--- Recovery of damages for lost profits - personal injury - deposition
Jericho Bay Boatyard vs. Black & Decker (U.S.), Inc.---- Recovery of damages for lost profits - deposition
Donovan vs. Anthem---- Recovery of damages for lost profits - personal injury - deposition
Beauregard vs. Beauregard--- Business valuation - divorce - trial
Warren vs. Warren---- Business valuation - divorce - deposition and reference
Union Mutual Fire Insurance Co. vs. James McDonald---- Business interruption claim subrogation - trial
Pickrell vs. Pickrell---- Business valuation - divorce - mediation
Butcher vs. Butcher---- Business valuation - divorce - trial
Whitney vs. Wal-Mart--- FEMLA dispute - calculation of earnings differential - deposition
Bruce Little, et al, vs. William S. Kany, et al--- Legal malpractice - reliability of financial records - deposition and trial
Angela Theriault vs. University of Maine System, et al---- Personal injury - calculation of earnings differential - deposition
Robert Montgomery, et al vs. Erika Frank, Esq.---- Legal malpractice - commercial damages re breach of contract - deposition
Frank Cusick vs. David Taylor---- Personal injury - calculation of lost profits - deposition
Turner, Trustee vs. Bolduc, et al (Crowe Rope)---- Insolvency test for fraudulent transfer - deposition
Roberge vs. Roberge---Business valuation - divorce - trial

Albert vs. Albert----Business valuation - divorce - trial
Turner, Trustee vs. Bolduc, et al (Maine Poly, Inc.)----Business valuation for test of equivalent value received in sale of assets - deposition and trial
W. Whitney Smith Jr., et. al. vs. Daniel Coyne, et. al.----Business valuation and measurement of damages for lost profits - deposition
Amy B. McGarry, et. al. vs. Robert M.A. Nadeau, et. al.----Shareholder dispute - meaning of accounting terms in a contract - deposition
Jill Piggott vs. Anthem Health Plans of Maine, Inc.----Recovery of damages for lost earnings - personal injury - deposition
Morrell vs. Morrell----Business Valuation - divorce - reference
Scarponi vs. Scarponi ----Business Valuation - shareholder oppression - trial
Charles vs. Charles----Business Valuation - divorce - reference
Fishman vs. Fishman----Business Valuation - divorce - reference
Hess vs. Hess----Business Valuation - divorce - trial
Naturally ME, Inc. vs. Alan Attridge----Recovery of damages for lost profits - trial
Peter Garsoe vs. Donald Rodrigue, et. al.----Recovery of damages for lost profits - deposition
Earth Holdings, Inc. vs. John Barbour----Business Valuation - shareholder dispute - arbitration
Johnson vs. University of Maine System, et. al.----Lost wages and benefits claim - age and gender discrimination suit - deposition
Estate of James Wing vs. White & Son Construction Company----Recovery of damages for lost earnings - wrongful death - deposition
Pinnette vs. Pinnette----Alimony computations - divorce - trial
Downeast Ventures, Ltd. vs. Washington County, et.al.----Recovery of damages for lost profits - deposition
State vs. Plummer----Criminal defense - hearing - access to files
Ireland vs. Curty, et. al.----Shareholder oppression - deposition
Independent Financial Services, Inc. vs. PNC Bank, N.A.----Recovery of damages for lost profits - deposition
James Brown vs. Lindsay Brackett----Recovery of damages for lost earnings - personal injury - deposition
Alexander Baldwin vs. John Bader, et.al.----Business Valuation & stock dilution - shareholder dispute - deposition
Charles vs. Charles----Omitted asset valuation -post-divorce-deposition and trial
James A. Clifford, et. al. vs. Steven L. Case, et. al----Business valuation - LLC Member dispute - deposition
Gary Bickford Inc. vs. Harleysville Worcester Insurance Company, et. al----Business interruption claim and business valuation - bad faith claim - deposition
Moon v. Webber Oil----Recovery of damages for lost earnings - wrongful death - deposition
Gary Bickford Inc. vs. Harleysville Worcester Insurance Company, et. al----Business interruption claim - appraisal panel hearing
Alexander Baldwin vs. John Bader, et. al----Daubert hearing in Federal Court to exclude testimony of opposing expert
Estate of Joseph C. Helm vs. Scott Corson, et.al.----Recovery of damages for lost profits - wrongful death - arbitration hearing
Fore, LLC et.al. vs. R.J. Golf, LLC et.al.----Recovery of damages for lost profits - depositions(2) - sanctions hearing
Weaver vs. Weaver----Business valuation - divorce - trial
Gorman vs. Gorman----Stock valuation - passive vs. active appreciation - divorce - deposition and reference
Morrill vs. Tripp----Recovery of damages for lost profits- breach of contract - trial
Nussinow vs. Nussinow----Business Valuation - divorce - reference
Coastal Ventures vs. Alsham Plaza----Recovery of damages for lost profits - deposition and trial
Mortgage Solutions vs. Nancy Kenlston, et. al.----Recovery of damages for lost profits - deposition and trial
Skonieczny vs. Skonieczny----Business valuation - passive vs. active appreciation - divorce - trial
Roach vs. Roach----Divorce - spousal and child support calculations
Levesque vs. Central Maine Medical Center, et.al.----Recovery of damages for lost earnings - personal injury - deposition and trial
Gerber, et.al. vs. Down East Community Hospital, et.al.----Wrongful discharge - deposition

Seagull Condominium Assoc. vs. First Coast Realty Development----Commercial Damages - Lost Opportunity - Real estate venture - deposition

Foot and Ankle Associates of Maine, P.A. vs. Angela Perro----Commercial damages - professional practice--unreported receipts--arbitration

Guggenheim vs. Guggenheim----Business valuation - divorce - reference



Company	Refinery	Volume Catalyst (ft3)	Quantity Cougar-W-60
bp	Carson, CA	21436	447
bp	Cherry Point, WA	18791	391
bp	Whiting, IN	26157	545
bp	Toledo, OH	15311	319
Chevron	El Segundo, CA	24914	519
Chevron	Richmond, CA	54873	1143
ConocoPhillips	Billings, MT	6205	129
ConocoPhillips	Bayway, NJ	17986	375
ExxonMobil	Billings, MT	5268	110
ExxonMobil	Batton Rouge, LA	22199	462
ExxonMobil	Chalmette, LA	23524	490
Imperial Oil	Nanticoke, ON	5161	108
Imperial Oil	Strathconna, AB	3603	75
Imperial Oil	Sarnia, ON	15045	313
Imperial Oil	Dartmouth, NS	5161	108
Irving Oil	St. John, NS	14029	292
Suncor	Edmonton, AB	7549	157
Shell	Anacortes, WA	4222	88
Shell	Martinez, CA	29084	606
Suncor	Ft. McMurray, AB	19364	403
Suncor	Mississauga, ON	7159	149
Tesoro	Wilmington, CA	17516	365
Valero	Wilmington, CA	18783	391
Valero	Port Arthur, TX	16958	353
Valero	Corpus Christi, TX	57600	1200
Valero	Texas City, TX	69914	1457
Citgo	Lake Charles, LA	28313	590
ConocoPhillips	Bell Chasse, LA	5223	109
ConocoPhillips	Ponca City, OK	8686	181
ConocoPhillips	Westlake, LA	26073	543
NCRA	McPhearson, KS	20455	426
Frontier	El Dorado, KS	7938	165
This catalyst is moved every 30 months		624500	13010
Recalculated for 12 months		**249800**	**5204**
bp	Texas City, TX	274747	5724
Shell Canada	Scottford Complex, AB	144000	3000
Syncrude	Ft. McMurray, AB	184127	3836
Husky	Lloydminster, SK	159945	3332
Motiva	Convent, LA	231455	4822
Resid Units per year (continuous stream)		**994275**	**20714**
Total Calculated For 12 Month Period		**1244075**	**25918**

EXHIBIT 24

David P. Berman

2800 Grasty Woods Lane
Pikesville, Maryland 21208-1903
(410) 580-0707, david318@gmail.com

Professional. Productive. Creative.

Experiences:

Vice-President, Amlon Resources Group LLC (2008 - present)

Amlon Resources is a 30 year old entrepreneurial business involved in cyclic resourcing of variety of base and precious metal bearing materials. The company operates worldwide in locating supply streams, processing and refinement, and placement of recycled metal products into beneficial use. The primary focus of the business is chemical catalysts used in petroleum refining, chemicals, and a broad spectrum of industrial applications.

Assignment: Oversee marketing, sales, and services of Company's hydroprocessing catalyst endeavors worldwide, inclusive of strategic planning, market targets and objectives, and economic analysis. The position reports to the Managing Directors.

Accomplishments: Captured approximately $1 million revenue, 4 million pounds in developing new hydroprocessing market accounts, strategies and sales targets. Created standard quotes, terms, promotional initiatives which were adopted across company operations. Instituted business monitoring and reporting, and related data MIS.

Chief Commercial Officer, Tricat, Inc. (2000 - 2008)

Tricat, Inc. is a high-growth, international small business venture in petroleum catalyst manufacturing, sales and services aimed at addressing environmental and specialty process needs for the petrochemical and energy industry. Other specialized chemical and catalyst businesses in various stages of development are a part of this
fast-paced, entrepreneurial organization.

Assignment: Manage marketing, sales, and product-related objectives, strategies, and resource allocations aimed at accomplishing organizational goals. The position reports to the CEO, having responsibility for hire and ongoing management of sales staff, with coordinating responsibilities for manufacturing.

Accomplishments: Developed and established a multitude of uniform sales procedures, proposals, contracts, and operating philosophies instilling consistency and a professional image for Sales. Established one new and renewed two additional major refining company corporate contracts. Interviewed, hired, and trained Regional Sales Managers. Established the strategy and working model for internal intranet functionality.

Regional Sales Manager, Tricat, Inc. (1995 - 2000)

Assignment: Manage all aspects of territorial business ventures in hydroprocessing catalyst service industry, including catalyst sales, regeneration services, and resale purchases in a set territory of accounts. The assignment also includes responsibility for any of the company's new developmental sales and marketing ventures and efforts in adjunct products and services.

Accomplishments: Leading Regional Sales Manager for 4 of 5 years. Sold 47% Tricat sales volume in 1997, with over three million pounds of catalyst bought, serviced, and sold (accounting for 60% of Tricat profits). Established and maintained inventory database, enhancing Tricat's international marketing and sales efforts. Managed and directed marketing initiatives for sales and industry conventions; created and produced all current sales brochures for Tricat.

Account Manager, Akzo Nobel (1988 - 1995)

Akzo Nobel is a diverse worldwide leader in specialty and commodity chemicals, including salt, chemical catalysts, coatings, pharmaceuticals, and health care.

Assignment: Manage fluid catalytic cracking catalyst sales efforts in the east coast territory for Akzo's North American Catalyst Division, including new account development, and existing account sales and service maintenance. Unique niche market sales position required intensive technical and sales skills, interfaced with petroleum refining headquarters executives, plant management and operations, research centers, and multi-level and disciplined decision makers.

Accomplishments: Maintained Akzo Nobel's largest volume and most profitable territory, with responsibility for FCC catalyst sales in up to 11 of possible 22 units. Gained 5 new business units, and consistently achieved the highest sales prices in all Akzo North America. Developed standard bid format for sales group presentation; developed numerous marketing tools aiding sales efforts throughout the organization.

W. R. Grace, Davison Chemical Division (1978 - 1988)

Davison is an international specialty chemical manufacturing division of W. R. Grace, with business segments in many industrial markets and applications such as petroleum catalysts, molecular sieves, and specialty grade silicas and aluminas, and polyethylene catalysts.

Assigned and promoted to various positions throughout the organization, including Chemist, Laboratory Supervisor, Analytical Laboratory Manager, Sales Administrator, and Market Analyst. Laboratory assignments increased in scope and responsibilities from quality control test work to Facility Manager, overseeing full responsibility for a $2MM annual budget, staff of 22 technical professionals, analytical methodology and development, equipment, and customer interface. Promoted to sales and marketing positions, involved with market assessment, sales control, planning and integration of sales and marketing efforts with financial planning and manufacturing.

Accomplishments: Numerous accomplishments led to eight promotions and nine positions during tenure.

Associate Professor, Towson State University (1986-1988)

Associate Professor for undergraduate business majors in Marketing and Marketing Research.

Educational Accomplishments:

M. B. A., Marketing, Loyola University, Baltimore, Maryland, 1983. G. P. A. of 3.6.

B. S. Chemistry, University of Maryland, College Park, Maryland, 1978. Accepted into Honors Program. Specialized in analytical and environmental chemistry. Achieved Minor in Business Administration.

Courses: Chemical Engineering, University of Maryland, 1984-1985.

Attended numerous seminars in Sales, including Heiman-Miller Strategic Selling and Sales America.

Personal:

In excellent health; enjoy gardening and home improvements, and playing guitar.

References:

Gladly provided upon request.